DURANGO

SBA general ledger

USER GUIDE

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All information and specifications in this manual are current at the time of printing. However, because of Durango's policy of continual product improvement, we reserve the right to make changes at any time without notice.

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GENERAL LEDGER

USER GUIDE

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FOREWORD

The Durango Small Business Application (SBA) family of application packages provides comprehensive functions dedicated to the needs of typical small businesses. These packages are provided ready to use and require only that your specific data be installed. Especially easy to use, the various business functions are selected from a menu displayed on the video screen. Once a function is selected the screen then prompts the operator through the data entry, posting and report selection phases.

This manual is designed to provide you with a detailed guide in the installation and day-to-day operation of this SBA module. The only additional manual you will need is the F-85 Operator's Manual.

A general overview is provided in the Introduction to help familiarize you with this module's capabilities and features. Section 2, General Data Entry Rules, provides a brief tutorial on the more general aspects of operating the system while Section 3, Operator Instructions, details the specific installation and operation procedures. A glossary of terms used throughout this guide is furnished in Section 4.

OPERATOR INSTRUCTIONS

GENERAL LEDGER

D-BASIC
Release: 001
Date: 07/31/79

The General Ledger package in the Small Business Applications System has all the capabilities necessary for handling required daily Journal entries and printing periodic reports for a complete General Ledger and Financial system.

The goal of the General Ledger software is to facilitate entry and generation of journal transactions; produce financial reports for analysis; and to produce an accurate Balance Sheet and Profit and Loss Statement. The reports can be printed out for the entire company and also broken down by Profit Center or division. In addition, Supporting Schedules are available for both the Balance Sheet and the Profit and Loss Statement.

The summary of General Ledger features and functions appears below:

Features & Functions

- Entry and Editing of General Ledger Journal Transactions
- Printing Journal Transaction Register
- Post New Transactions to General Ledger Journal File
- Print General Ledger Trial Balance
- Print General Ledger Source Cross Reference
- Print Profit and Loss Statement
- Print Balance Sheet
- Print Financial Statement Supporting Schedules
- Add, Change, or Delete Information in Chart of Accounts File
- List General Ledger Account Master File Information

Procedures

The following includes brief descriptions of all procedures, including available options:

1. TEXT FILE MAINTENANCE

   The text file is used for footnotes, headings, opinions, etc., to appear on the Financial Statements and Supporting Schedules. The file may contain up to 99 text statements. This procedure encompasses all activities applying to the maintenance of the Text file, including the addition of new statements, changing existing statements, deletion of statements, and generation of a printed listing of the statements.

2. CHART OF ACCOUNTS MAINTENANCE

   This program is used to create, change, display, delete, and list data held in the Chart of Accounts file. The Chart of Accounts setup creates the formats for Financial Reports and specifies which accounts are posted to. In the General Ledger software, the choice of reports and supporting schedules is very flexible, due to the options in the Chart of Accounts file. Each account held in the Chart of Accounts has the following information entered and maintained:

- Account number description, & profit center
- Counter-balance account number (if used)
- Automatic distribution code (if used)
- Financial statement & supporting schedule codes
- Budget and comparative amounts

This procedure also provides for the selection of various printouts of the Chart of Accounts. The first print program shows all accounts including, if desired, budget and comparative information by profit center. Sorted format codes of the various financial statements are also available via the second print program.

3. DISTRIBUTION CODE FILE MAINTENANCE

This procedure is used to add, change, display, delete, and list information held in the Distribution Code file. This file allows an automatic distribution to 2 or more accounts (according to percentages set up) at the time a journal transaction is entered.

4. ACCOUNTING PERIOD FILE MAINTENANCE

This file establishes the fixed accounting period for the fiscal year - up to 13 periods per year may be specified. The period may be monthly, quarterly, etc., and dates entered for each period are at the user's discretion. Along with the initial entry of the accounting periods, this procedure allows for changing, displaying, and listing the data held in this file.

5. G/L TRANSACTION ENTRY AND EDITING

Through this program journal entries are made to the general ledger. The account number, date, amount, source code, and reference are entered for each transaction. A running total of all entries is displayed during the entry process (after all entries have been made, this amount should equal zero). The entry program also allows for automatic counter balancing, accrual reversal, and automatic distribution, if your company selects these options.

Once all the entries have been made, an edit list may be printed for verification of entries. After the verification is completed, the user may post the transactions to the YTD Journal file. The Journal Transaction register is also printed. Included on the register are all journal entries, as well as counter-posted entries, reversing entries for accrual reversals, and the breakdown for automatic distribution.

6. TRIAL BALANCE/GENERAL LEDGER REPORT

The Trial Balance may be run on request for selected profit centers or consolidated. The report may be printed in a detail or summary format by G/L account. The program allows for entry of dates and account number ranges. The report displays for each account, the beginning balance, credits and debits posted during the specified period, net change, and ending balance.

7. G/L ACCOUNT INQUIRY

Account Inquiries may be made on request and offer a visual display of all journal entries made to the selected account within a specified period. The program also displays the beginning balance for the period specified, total debits and credits, net change, and ending balance.

8. G/L WORKSHEET

The G/L Worksheet provided by this program, assists the user with closing and adjusting entries. The program may be run when desired, and allows the selection of profit center, range of accounts to be printed, and specific date range.

9. FINANCIAL STATEMENTS

The Financial Statement program is a comprehensive program providing for the automatic generation of financial statements, supporting schedules, and source and application of funds reports. When this procedure is initiated, a selection screen is presented to the operator. This screen allows the selection of financial reports; and by each profit center (if desired), type of format and number of original copies to be printed for each report. After selections have been made, the following reports may be printed automatically:

- Profit and Loss Statement
- Supporting Schedules for P & L Statement
- Balance Sheet
- Supporting Schedules for Balance Sheet

10. SOURCE CROSS REFERENCE REPORT

This report details, by source code, all entries for a specified period. For each transaction listed, the account number, date, amount, and reference are displayed.

11. UPDATE COMPANY NAME

The company name, which appears on the Balance Sheet and Profit and Loss Statement, may be revised and updated through this program.

12. YEAR END PROCEDURE

After financial reports for the fiscal year are run, and backup copies of General Ledger data diskettes are made, this program updates the files in preparation for the year to come. This program consolidates all year-to-date balance sheet accounts into one balance-brought-forward figure. Then the program clears all transactions dated on or before the fiscal year ending date. Last year comparative figures are updated.

13. JOURNAL FILE COMPRESS

This feature compresses the numerous daily Journal entries into a summary. All General Ledger entries for each day may be compressed to one transaction for that day for each account. If desired, the data may be even further compressed to one transaction per accounting period for each account.

14. BACKUP GENERAL LEDGER DATA DISKETTE

The "backup" function is a fast, simple procedure for making copies of data diskettes. It is an important safeguard, in case diskettes are lost or damaged.

15. INITIALIZE GENERAL LEDGER

This feature tailors the General Ledger programs to your company's particular accounting structure. It provides for such options as separate financial reports for more than one profit center, and for automatic accrual reversal entries.

CONVERSION TO THE GENERAL LEDGER SBA

The first step that should be taken is deciding on the structure of the Chart of Accounts. The details of this process are contained in a separate section. Once the chart structuring is complete, data entry may be begun.

Before the system becomes operational, the following Procedures must be run to provide a data base for General Ledger. They should be run in the order specified below.

	Menu item	
1)	15.	Initialize General Ledger system.
2)		Set up Company Name file.
3)		Set up G/L Control file.
4)	11.	Set up Financial Statements Company Name file.
5)	4.	Build the Accounting Period file.
6)	2.	Build the Chart of Accounts file.
7)	3.	Build the Automatic Distribution file.
8)	1.	Build the Text files.
9)	5.	Enter Year-to-Date Balances.

Once the General ledger data is entered, proceed as follows:

1) Run parallel with the existing General Ledger system.

2) Convert to complete utilization of the new General Ledger system.

Each of the initial Procedures is described in the Operator Instructions which follow. Below is a summary of what is accomplished in each step.

1. Initialize General Ledger System:

   This may have already been done for you by your Durango dealer. Initialize sets up files according to number of accounts and transactions, etc.

2. Company Name File:

   Contained in this file is the name of the company which will appear at the head of all reports, except for Financial Statements which require a special company name.

3. G/L Control File:

   In this program you can allow for multiple profit centers reporting, if that is desired. Also you can set up automatic accrual reversal entries.

4. Financial Statements Company Name:

Here you enter the Company Name the way you want it to appear on the Balance Sheet, Profit and Loss Statement, and Supporting Schedules.

5. Build the Accounting Period File:

This will contain all accounting periods in your fiscal year. It is used for verification of G/L entries and printing financial statements, as well as year-end procedures.

6. Build the Chart of Accounts File:

This is the actual entry of each account. At this time the operator may enter:

- the account number and description,
- counter-balance account (if used),
- automatic distribution code (if used),
- one to three financial statement codes, (one is mandatory, two and three are optional),
- supporting schedule codes (all optional),
- parenthesis control, and
- yearly budgets and prior-year comparatives (all optional).

NOTES:

At this point, only one financial statement code is required (for example, a Profit and Loss code). The account number, name, one financial statement code and parenthesis control are all that are needed initially.

The remaining codes and budgets and comparatives may be entered at a later date if desired, through the change mode for the Chart of Accounts program.

7. Build the Automatic Distribution File:

This file will contain all automatic distribution codes, accounts and percents. Automatic distribution will not be done by the system until these codes are on file.

8. Build Text Files:

Text statements which are to appear on Financial Statements and Supporting Schedules are entered and maintained in this file.

9. Entering Year-to-Date Balances:

a) All account balances should be entered as of the last complete accounting period. (If it is the beginning of a new fiscal year, enter Balance Sheet account balances only).

Options:

Two options for entering Year-to-Date balances exist:

1) Enter one year-to-date balance forward figure for all balance sheet accounts.

2) Enter the balance forward amounts of all balance sheet accounts as of the first day of the fiscal year. Enter the monthly summary totals for all accounts per accounting period for the current fiscal year.

   The best source of data will be a trial balance. The operator may enter transactions directly from this.

NOTES:

If only year-to-date balances are entered, prior period statements will be unobtainable. Also, the year end procedure will not update prior year comparative fields.

If balances are entered for each accounting period, prior period statements may be printed at any time. Prior year comparatives will be properly updated during the year end procedure.

When entering period balances, the date of each transaction must reflect the proper accounting period.

b) Once these figures are entered, obtain a trial balance and verify these figures. Make adjustments as necessary.

c) Run financial statements for all formats. Make any structural changes as necessary.

d) Begin entering new transactions which have occured since the last period until the new system is current with your previous system. When both systems are current, verify that the data contained in both are the same.

e) When you are satisfied:

- the system is functioning properly,
- personnel have a good understanding of the system, and
- all data in the system is correct,

the previous General Ledger system may be totally phased out and full use of the Durango General Ledger package begun.

BUILDING THE CHART OF ACCOUNTS

The Chart of Accounts program is a flexible program that allows you to design Financial Reports to your exact specifications. Because of its wide variety of options, it also requires a number of decisions about formats by the person setting up the Chart of Accounts, and an introduction to the codes used in the program.

To simplify this procedure, Durango has provided a "skeleton" Chart of Accounts. This "skeleton," or sample, includes a Balance Sheet and Profit and Loss Statement with accounts that are typically used by many companies.

Note that the word "account" has an unusual meaning when referring to the "Chart of Accounts." In the Journal, an account is a record of financial transactions, and this category of figures has a balance. In the Chart of Accounts, this meaning is stretched to include anything that appears on a Financial Report, whether it is a column heading, a footnote, or a figure.

This convention of considering anything on a report as an account allows you to tailor your Financial Reports with great precision. It also requires that everything on the reports have an Account Number. For example, report headings have an account number, and so do underlines, line feeds and totals.

The checklist which follows will assist you in assigning Account Numbers and format codes and ensure that you don't leave anything out.

When all postable accounts and formatting accounts are set up, the General Ledger program knows what you are referring to each time you use the account number. The next step is to tell the program where the item is to appear on the report. Every Account Number has a format code (or several format codes, since some "Accounts" may appear on more than one report).

Clearly, the Chart of Accounts is more than just a list of your Journal account numbers. It is really a list of everything that appears on the Financial Reports. Each item has both (1) an Account Number and (2) a format code to specify where it appears.

The format code assigned to each Account Number has this structure:

a - bbb - cc - dd .

This code is explained in the checklist which follows. The explanation is also summarized in the table "Codes for Accounts Used in Financial Reports."

The process for deciding on Account Numbers is explained in the Checklist which follows. This may involve assigning new Account Numbers to your present Journal accounts. For example, if you wish to report separately for Profit Centers or if you decide to use the sample Chart of Accounts provided by Durango, then your present account numbers may require revision.

Before using the Checklist, review the "Table for Accounts Used in Financial Reports" and the supporting "Examples" following the Checklist. These will aid you in relating your accounting system to the program options.

I. Decide What Account Number Format to Use

Factors to consider:

- o The Account Numbers must be the same in General Ledger as in the Durango Accounts Payable package, Payroll package, and other packages, in preparation for the day when automatic interface between them is available and desired.

- o If there is more than one Profit Center, you will use the format nnnn-nnn (or nnn-nnn). The last 1-3 digits (-nnn) distinguish between (or among) Profit Centers.

  (See "Explanation and Examples" for a list of possible formats for account numbers.)

- o If you wish to build your Chart of Accounts file around the sample provided by Durango, all accounts must conform to the format nnnn or nnnn-nnn (the latter being the format where Profit Centers are selected).

II. Decide on Report Layout

( ) Decide what financial reports and supporting schedules your company should have. These can include:

- ( ) Balance Sheet
- ( ) Profit and Loss Statement
- ( ) Supporting Schedule(s) to Balance Sheet
- ( ) Supporting Schedule(s) to Profit and Loss Statement
- ( ) Budget or Comparative included on Balance Sheet
- ( ) Budget or Comparative included on Profit and Loss Statement
- ( ) Up to 3 versions of the Balance Sheet and/or Profit and Loss Statement with accompanying schedules and budget.

Attached are examples of reports contained in Durango's sample Chart of Accounts. The examples include a Balance Sheet, a Profit and Loss Statement, and supporting schedules (Schedule of Revenue, Depreciation, and Operating Expenses).

These "worksheets" are guides to your own Chart of Accounts. Your reports may be the same as the worksheet examples, or similar, or you may generate report formats that are entirely your own.

( ) Lay out the report formats. Decide exactly what is to appear on each report. For each report and supporting schedule, decide on spacing and placement of:

- ( ) Headers
- ( ) Legends
- ( ) Notes and footnotes
- ( ) Underlines
- ( ) Double Underlines
- ( ) Parentheses
- ( ) Ratios
- ( ) Blank lines
- ( ) Parts of reports to start on separate pages.

( ) Using the examples as a guide, lay out the descriptions, accounts, subtotals and totals that you wish to have.

( ) Number the lines and blank lines that are to appear on the reports.

( ) With this much of your report layout complete, this is a good time to set up your Text Files (Master Menu procedure #1 in General Ledger).

III. Assign New G/L Account Numbers to Accounts

( ) To each of your current postable Journal accounts, assign the account number you will be using for the General Ledger package.

( ) On each worksheet, place the Journal account number beside the financial report item to which it applies.

( ) Under each financial report item, list any other account numbers which do not appear on the report but which are totaled into the balance appearing in that item.

( ) Double check that all your Journal accounts appear on the worksheets either as an item on a report or as part of some item's total.

( ) Now assign account numbers to all financial report totals that are not yet numbered. You may use the numbers provided on the sample Chart of Accounts. Include:

- ( ) Subtotals, Section subtotals
- ( ) Totals
- ( ) Grand totals
- ( ) Net Income (Loss)

IV Assign Account Numbers to Formats

( ) Finally, every separate report title, legend, report heading (e.g., column titles), must have its own account number. Give account numbers to each of the following on each report:

- ( ) Report heading
- ( ) Group heading
- ( ) Legend
- ( ) Note or text
- ( ) Title

( ) Also assign one account number to each of the following functions:

- ( ) Underline
- ( ) Double underline
- ( ) Page feed
- ( ) Line feed
- ( ) Start ratio control
- ( ) End ratio control

V. Coding for Financial Reports

Thus far you have determined which financial reports you want and what figures they are to display. Also, you have assigned every description and every figure on these reports an account number. Now you are ready to code your accounts into the General Ledger Chart of Accounts.

During this procedure it is useful to refer to our illustration - "Codes for Accounts Used in Financial Reports."

The code used to specify each account for the General Ledger program is:

a - bbb - cc - dd

"a" refers to the report on which the account appears (e.g., Balance Sheet, Profit and Loss Statement). "bbb" is the Sequence Code, and refers to the sequential order in which accounts are to appear (or be totaled) on the report. "cc" is called the Format Code, and describes the account (e.g., what kind of postable accounts they are or what kind of totals they are). "dd", the Auxiliary Code, is used for further description of the codes preceding it.

( ) Look at each of your worksheets. In the upper right corner, code each report according to which "a" code it is — which type of financial report it is.

( ) Next, code the "cc" codes which appear as total figures.

- ( ) On your Balance Sheet, code the grand total as GT.
- ( ) On your Profit and Loss Statements, code the grand total (Net Income) as NT.
- ( ) On all reports, code the totals, subtotals, and section subtotals as TT, ST, and SS.
- ( ) On all reports, code the valid posting accounts as VP (these are accounts which appear in both your Journal and on the financial reports).
- ( ) On all reports, code the identification of postable subaccounts as IP (these are accounts which are not postable, but appear on the financial reports as totals of several other valid postable subaccounts).
- ( ) On all reports, code the valid postable subaccounts as VS (these are accounts which appear in your Journal, but are not broken out individually in the financial reports - rather, these figures are totaled into an IP or VP).
- ( ) On your Balance Sheet, check to see how you wish to print Net Profit (Loss) from the Profit and Loss Statement. If you are printing the final figure, the NT, code this figure as NP where it appears on the Balance Sheet.

If you are printing a total including other than the NT on the Balance Sheet from the Profit and Loss Statement, code it as NS. Precede this with a VP or IP account.

( ) If you wish to print ratios on your Profit and Loss Statement, note where the accounts which are totaled as Sales begin and end. Place account numbers at the top of this group of figures and at the end of them (before the Total Sales or Total Revenue). Code these accounts as SR (start ratio control) and ER (end ratio control). All figures on the Profit and Loss Statement will then appear with percentages. (The percentage will be calculated as a fraction of the Total Sales.)

( ) Now code the "cc" codes for accounts which are not figures, but are descriptions or line feeds (refer to the illustration).

( ) Finally, highlight all "LF" and "DS" codes and all the totaling and postable (VP) accounts on the Balance Sheet. This tells you which accounts must have a "dd" or Auxiliary Code.

( ) Make sure all lines on your report layout, whether blank or filled, have a 3-digit Sequence Number. You should skip a few numbers between each Sequence Number to allow for insertions.

VI. Automatic Transaction Processing

( ) Decide if you want any automatic counterbalancing from one account to another. Make a 2-column list for these accounts (the two column titles being "CR" and "DR").

( ) Decide if you have any accounts for which you wish automatic distribution. Make a list of the accounts, the distribution accounts, and the percentage of distribution to each distribution account.

( ) You may have already decided whether you wish to use automatic accrual reversal. The program for setting this up is part of the Initialize procedure called "Set Up G/L Control File." If you have not made this decision, do so now, and enter the Source Code through the Initialize procedure.

By means of this checklist, you have collected all the information needed to set up your Chart of Accounts. You have Initialized the General Ledger System, and have entered your account descriptions in the Text File.

Now select Master Menu Item #2, "Build Chart of Accounts."

The illustrations on the following pages show typical financial reports and supporting schedules. The sample reports include:

- Profit and Loss Statement
- Supporting Schedules: Schedule of Revenue
  Depreciation
  Operating Expenses
- Balance Sheet: Page 1 Assets
  Page 2 Liabilities

With each sample report is a printout of the format codes entered for it in the Chart of Accounts. Comparison of the format codes with the produced report should yield ready understanding of how the format codes work.

PROFIT AND LOSS STATEMENT

RUN DATE: 08/30/79 Multiple Media Mass Marketing Management, Incorp. PAGE 1
FOR THE PERIOD 02/01/79 TO 02/28/79

PROFIT & LOSS STATEMENT

	CURRENT-PERIOD AMOUNT	CURRENT-PERIOD RATIO	YEAR-TO-DATE AMOUNT	YEAR-TO-DATE RATIO	BUDGETED CURRENT-PERIOD AMOUNT	BUDGETED CURRENT-PERIOD RATIO	BUDGETED YEAR-TO-DATE AMOUNT	BUDGETED YEAR-TO-DATE RATIO
REVENUE								
TOTAL SALES	$ 168,713.00	100.00	$ 320,254.00	100.00	$ 153,375.00	100.00	$ 304,916.00	100.00
COST OF GOODS SOLD								
BEGINNING INVENTORY	$ 443,068.00	262.62	$ 870,188.00	271.72	$ 440,018.00	286.89	$ 873,924.00	286.58
PURCHASES	105,877.00	62.76	207,584.00	64.82	102,907.00	67.10	204,614.00	67.11
ENDING INVENTORY	(445,298.00)	263.94-	(885,316.00)	276.44-	(445,308.00)	290.34-	(885,326.00)	290.35-
TOTAL COST OF GOODS SOLD	$ 103,647.00	61.43	$ 192,456.00	60.09	$ 97,617.00	63.65	$ 193,112.00	63.32
GROSS PROFIT	$ 65,066.00	38.57	$ 127,798.00	39.91	$ 55,758.00	36.35	$ 111,804.00	36.67
OPERATING EXPENSES								
SALARIES AND WAGES	$ 12,993.61	7.70	$ 24,253.61	7.57	$ 11,398.00	7.43	$ 22,658.00	7.43
ADVERTISING	1,248.24	.74	3,022.24	.94	1,095.00	.71	2,869.00	.94
BAD DEBTS	533.51	.32	995.51	.31	468.00	.31	930.00	.31
DEPRECIATION	2,774.00	1.64	5,548.00	1.73	2,774.00	1.81	5,548.00	1.82
FREIGHT OUT	1,062.43	.63	1,987.43	.62	932.00	.61	1,857.00	.61
INTEREST	938.00	.56	1,863.00	.58	938.00	.61	1,863.00	.61
INSURANCE	1,067.60	.63	1,992.60	.62	936.00	.61	1,861.00	.61
LEGAL & ACCOUNTING	1,872.87	1.11	3,496.87	1.09	1,643.00	1.07	3,267.00	1.07
MISCELLANEOUS	2,208.87	1.31	4,133.87	1.29	1,948.00	1.27	3,873.00	1.27
OFFICE SUPPLIES	1,067.02	.63	1,992.02	.62	936.00	.61	1,861.00	.61
RENT	13,619.81	8.07	25,566.81	7.98	11,947.00	7.79	23,894.00	7.84
REPAIR & MAINTENANCE	9,847.57	5.84	21,347.57	6.67	8,638.00	5.63	20,138.00	6.60
UTILITIES	1,165.47	.69	2,052.47	.64	897.00	.58	1,784.00	.59
TOTAL OPERATING EXPENSES	$ 50,399.00	29.87	$ 98,252.00	30.68	$ 44,550.00	29.05	$ 92,403.00	30.30
OPERATING PROFIT	$ 14,667.00	8.69	$ 29,546.00	9.23	$ 11,208.00	7.31	$ 19,401.00	6.36
OTHER INCOME	8,789.00	5.21	17,474.00	5.46	8,789.00	5.73	17,474.00	5.73
OTHER EXPENSES	3,665.00	2.17	7,485.00	2.34	3,665.00	2.39	7,485.00	2.45
TAXES	8,017.00	4.75	16,017.00	5.00	8,017.00	5.23	16,017.00	5.25
NET INCOME (LOSS)	$ 11,774.00	6.98	$ 23,518.00	7.34	$ 8,315.00	5.42	$ 13,373.00	4.39

Unaudited and Unconsolidated

CHART OF ACCOUNTS: P & L

RUN DATE: 08/29/79 — FINANCIAL STATEMENTS FORMAT

ACCT-#	DESCRIPTION	FORMAT CODE	PAREN CTL
0150-000	LINE FEED	P-009-LF-03	
0800-000	PROFIT & LOSS STATEMENT	P-010-HD-00	
2900-000	LEGEND	P-015-LG-00	
3010-000	REVENUE	P-030-GH-00	
3000-000	START SALES RATIO	P-040-SR-00	
3100	SALES - PRODUCT A	P-040-VS-00	C
3110	SALES - PRODUCT B	P-040-VS-00	C
3020	SALES	P-040-VS-01	C
3120	SALES - PRODUCT C	P-040-VS-01	C
3130	DISCOUNTS	P-040-VS-01	C
3900-000	UNDERLINE	P-059-UL-00	
3410-000	TOTAL REVENUE	P-060-SS-00	C
3420-000	LINE FEED	P-062-LF-02	
3400-000	END SALES RATIO	P-070-ER-00	
4000-000	COST OF GOODS SOLD	P-070-GH-01	
4100	BEGINNING INVENTORY	P-080-VP-00	D
4200	PURCHASES	P-090-VP-00	D
4210	FREIGHT IN	P-090-VS-00	D
4300	ENDING INVENTORY	P-120-VP-00	D
3901-000	UNDERLINE	P-121-UL-01	
4400-000	TOTAL COST OF GOODS SOLD	P-130-SS-00	D
0155-000	LINE FEED	P-135-LF-02	
4500-000	GROSS PROFIT	P-140-ST-00	C
4550-000	LINE FEED	P-150-LF-02	
5000-000	OPERATING EXPENSES	P-190-GH-00	
5010	SALARIES AND WAGES	P-200-VP-00	D
5110	ADVERTISING	P-210-VP-00	D
5170	BAD DEBTS	P-240-VP-00	D
5200	DEPRECIATION	P-260-IP-00	D
5210	DEPRECIATION-OFFICE FURN & EQP	P-260-VS-00	D
5220	DEPRECIATION - VEHICLES	P-260-VS-00	D
5240	DEPRECIATION - MACHINERY	P-260-VS-00	D
5250	DEPRECIATION - BUILDINGS	P-260-VS-00	D
5280	FREIGHT OUT	P-270-VP-00	D
5290	INTEREST	P-280-VP-00	D
5340	INSURANCE	P-290-VP-00	D
5350	LEGAL & ACCOUNTING	P-300-VP-00	D
5360	MISCELLANEOUS	P-310-VP-00	D
5370	OFFICE SUPPLIES	P-330-VP-00	D
5380	RENT	P-340-VP-00	D
5390	REPAIR & MAINTENANCE	P-350-VP-00	D
5440	UTILITIES	P-390-VP-00	D
5500-000	UNDERLINE	P-499-UL-00	
5600-000	TOTAL OPERATING EXPENSES	P-500-ST-00	D
5999-000	UNDERLINE	P-510-UL-00	
5660-000	LINE FEED	P-515-LF-01	
5650-000	OPERATING PROFIT	P-550-TT-00	C
3300	OTHER INCOME	P-605-VP-00	C
5780-000	LINE FEED	P-607-LF-00	
5700	OTHER EXPENSES	P-607-VP-00	D
5820	TAXES	P-620-VP-00	D
0160-000	LINE FEED	P-630-UL-00	
6000-000	NET INCOME (LOSS)	P-650-NT-00	C
9000-000	TEXT LINE	P-700-DS-01	

SUPPORTING SCHEDULES

RUN DATE: 08/30/79 Multiple Media Mass Marketing Management, Incorp. PAGE 1
FOR THE PERIOD 02/01/79 TO 02/28/79
SCHEDULE OF REVENUE

	CURRENT-PERIOD AMOUNT	CURRENT-PERIOD RATIO	YEAR-TO-DATE AMOUNT	YEAR-TO-DATE RATIO	BUDGETED CURRENT-PERIOD AMOUNT	BUDGETED CURRENT-PERIOD RATIO	BUDGETED YEAR-TO-DATE AMOUNT	BUDGETED YEAR-TO-DATE RATIO
SALES - PRODUCT A	82,075.72	48.65	156,501.72	48.87	75,327.00	49.11	149,753.00	49.11
SALES - PRODUCT B	61,299.06	36.33	116,258.06	36.30	55,624.00	36.27	110,583.00	36.27
SALES - PRODUCT C	28,621.22	16.96	54,021.22	16.87	25,707.00	16.76	51,107.00	16.76
DISCOUNTS	(3,283.00)	1.95-	(6,527.00)	2.04-	(3,283.00)	2.14-	(6,527.00)	2.14-
TOTAL SALES	$ 168,713.00	100.00	$ 320,254.00	100.00	$ 153,375.00	100.00	$ 304,916.00	100.00
OTHER INCOME	8,789.00	5.21	17,474.00	5.46	8,789.00	5.73	17,474.00	5.73
TOTAL REVENUE	$ 177,502.00	105.21	$ 337,728.00	105.46	$ 162,164.00	105.73	$ 322,390.00	105.73

RUN DATE: 08/30/79 Multiple Media Mass Marketing Management, Incorp. PAGE 1
FOR THE PERIOD 02/01/79 TO 02/28/79
DEPRECIATION

	CURRENT-PERIOD AMOUNT	CURRENT-PERIOD RATIO	YEAR-TO-DATE AMOUNT	YEAR-TO-DATE RATIO	BUDGETED CURRENT-PERIOD AMOUNT	BUDGETED CURRENT-PERIOD RATIO	BUDGETED YEAR-TO-DATE AMOUNT	BUDGETED YEAR-TO-DATE RATIO
DEPRECIATION-OFFICE FURN & EQP	462.00	.27	924.00	.29	462.00	.30	924.00	.30
DEPRECIATION - VEHICLES	925.00	.55	1,850.00	.58	925.00	.60	1,850.00	.61
DEPRECIATION - MACHINERY	925.00	.55	1,850.00	.58	925.00	.60	1,850.00	.61
DEPRECIATION - BUILDINGS	462.00	.27	924.00	.29	462.00	.30	924.00	.30
TOTAL DEPRECIATION	$ 2,774.00	1.64	$ 5,548.00	1.73	$ 2,774.00	1.81	$ 5,548.00	1.81

RUN DATE: 08/30/79 Multiple Media Mass Marketing Management, Incorp. PAGE 1
FOR THE PERIOD 02/01/79 TO 02/28/79
OPERATING EXPENSES

	CURRENT-PERIOD AMOUNT	CURRENT-PERIOD RATIO	YEAR-TO-DATE AMOUNT	YEAR-TO-DATE RATIO	BUDGETED CURRENT-PERIOD AMOUNT	BUDGETED CURRENT-PERIOD RATIO	BUDGETED YEAR-TO-DATE AMOUNT	BUDGETED YEAR-TO-DATE RATIO
SALARIES AND WAGES	12,993.61	7.70	24,253.61	7.57	11,398.00	7.43	22,658.00	7.42
ADVERTISING	1,248.24	.74	3,022.24	.94	1,095.00	.71	2,869.00	.94
BAD DEBTS	533.51	.32	995.51	.31	468.00	.31	930.00	.31
FREIGHT OUT	1,062.43	.63	1,987.43	.62	932.00	.61	1,857.00	.61
INTEREST	938.00	.56	1,863.00	.58	938.00	.61	1,863.00	.61
INSURANCE	1,067.60	.63	1,992.60	.62	936.00	.61	1,861.00	.61
LEGAL & ACCOUNTING	1,872.97	1.11	3,496.97	1.09	1,643.00	1.07	3,267.00	1.07
MISCELLANEOUS	2,209.87	1.31	4,133.87	1.29	1,949.00	1.27	3,873.00	1.27
OFFICE SUPPLIES	1,067.02	.63	1,992.02	.62	936.00	.61	1,861.00	.61
RENT	13,619.81	8.07	25,566.91	7.98	11,947.00	7.79	23,894.00	7.84
REPAIR & MAINTENANCE	9,847.57	5.84	21,347.57	6.67	8,639.00	5.63	20,138.00	6.60
UTILITIES	1,165.47	.69	2,052.47	.64	897.00	.58	1,784.00	.59
TOTAL OPERATING EXPENSES	$ 47,625.00	28.23	$ 92,704.00	28.95	$ 41,776.00	27.24	$ 86,855.00	28.48

CHART OF ACCOUNTS: SUPPORTING SCHEDULES

RUN DATE: 08/29/79

F I N A N C I A L S T A T E M E N T S F O R M A T

ACCT-#	DESCRIPTION	FORMAT CODE	PAREN CTL
0830-000	SCHEDULE OF REVENUE	A-010-HD-01	
2900-000	LEGEND	A-015-LG-00	
3000-000	START SALES RATIO	A-019-SR-00	
3100	SALES - PRODUCT A	A-021-VP-00	C
3110	SALES - PRODUCT B	A-025-VP-00	C
3120	SALES - PRODUCT C	A-035-VP-00	C
3130	DISCOUNTS	A-035-VP-00	C
0250-000	UNDERLINE/LINE FEED	A-060-UL-01	
3299-000	TOTAL SALES	A-070-ST-00	C
0230-000	LINE FEED	A-075-LF-02	
3300	OTHER INCOME	A-090-VP-00	C
3400-000	END SALES RATIO	A-121-ER-00	
0240-000	UNDERLINE / LINEFEED	A-121-UL-01	
0200-000	LINE FEED	A-130-LF-02	
3410-000	TOTAL REVENUE	A-140-TT-00	C

ACCT-#	DESCRIPTION	FORMAT CODE	PAREN CTL
5200	DEPRECIATION	D-250-HD-00	D
5202-000	LEGEND	D-252-LG-00	D
5205-000	LINE FEED	D-255-LF-01	D
5210	DEPRECIATION-OFFICE FURN & EQP	D-260-VP-00	D
5220	DEPRECIATION - VEHICLES	D-262-VP-00	D
5240	DEPRECIATION - MACHINERY	D-264-VP-00	D
5250	DEPRECIATION - BUILDINGS	D-268-VP-00	D
5265-000	UNDERLINE	D-269-UL-00	D
5255-000	LINE FEED	D-270-LF-00	D
5260-000	TOTAL DEPRECIATION	D-280-TT-00	D

ACCT-#	DESCRIPTION	FORMAT CODE	PAREN CTL
5000-000	OPERATING EXPENSES	E-190-HD-00	
5005-000	LEGEND	E-192-LG-00	
5015-000	LINE FEED	E-195-LF-01	
5010	SALARIES AND WAGES	E-200-VP-00	D
5110	ADVERTISING	E-210-VP-00	D
5170	BAD DEBTS	E-240-VP-00	D
5280	FREIGHT OUT	E-270-VP-00	D
5290	INTEREST	E-280-VP-00	D
5340	INSURANCE	E-290-VP-00	D
5350	LEGAL & ACCOUNTING	E-300-VP-00	D
5360	MISCELLANEOUS	E-310-VP-00	D
5370	OFFICE SUPPLIES	E-330-VP-00	D
5380	RENT	E-340-VP-00	D
5390	REPAIR & MAINTENANCE	E-350-VP-00	D
5440	UTILITIES	E-390-VP-00	D
5460-000	UNDERLINE	E-393-UL-00	
5445-000	LINE FEED	E-395-LF-01	
5450-000	TOTAL OPERATING EXPENSES	E-400-TT-00	D

BALANCE SHEET PAGE 1

RUN DATE: 08/30/79 Multiple Media Mass Marketing Management, Incorp. PAGE 1
BALANCE SHEET

	AS OF 02/28/79		BUDGETED	
ASSETS				
CURRENT ASSETS				
CASH	$ 328,521.00		$ 307,865.00	
ACCOUNTS RECEIVABLE	337,207.00		335,719.00	
INVENTORY	448,809.00		445,308.00	
MARKETABLE SECURITIES	55,659.00		53,659.00	
NOTES RECEIVABLE	50,835.00		48,840.00	
PREPAID EXPENSES	16,517.00		26,012.00	
TOTAL CURRENT ASSETS		$ 1,237,548.00		$ 1,217,403.00
FIXED ASSETS				
OFFICE FURNITURE & EQUIPMENT	$ 42,653.00		$ 42,653.00	
ACCUMULATED DEPR.-OFFICE FURN	(4,340.00)		(4,340.00)	
VEHICLES	135,715.00		135,715.00	
ACCUMULATED DEPR. - VEHICLES	(8,680.00)		(8,680.00)	
MACHINERY & EQUIPMENT	139,593.00		139,593.00	
ACCUMULATED DEPR.-MACH & EQUIP	(12,558.00)		(12,558.00)	
BUILDINGS	134,004.00		134,004.00	
ACCUMULATED DEPR. - BUILDINGS	(4,340.00)		(4,340.00)	
LAND	38,756.00		38,756.00	
TOTAL FIXED ASSETS		$ 460,803.00		$ 460,803.00
TOTAL ASSETS		$ 1,698,351.00		$ 1,679,206.00

BALANCE SHEET PAGE 2

RUN DATE: 08/30/79 Multiple Media Mass Marketing Management, Incorp. PAGE 2

BALANCE SHEET
AS OF 02/28/79
LIABILITIES AND EQUITY

				BUDGETED		
CURRENT LIABILITIES						
ACCOUNTS PAYABLE	$ 182,208.00			$ 172,208.00		
NOTES PAYABLE	86,707.00			86,707.00		
TAXES PAYABLE	24,529.00			24,529.00		
ACCRUED LIABILITIES	33,614.00			33,614.00		
CURRENT DEBTS	46,142.00			46,142.00		
TOTAL CURRENT LIABILITIES		$ 373,200.00			$ 363,200.00	
LONG TERM DEBT						
LEASES PAYABLE	$ 140,007.00			$ 140,007.00		
LONG TERM DEBT	201,161.00			201,161.00		
TOTAL LONG TERM DEBT		$ 341,168.00			$ 341,168.00	
TOTAL LIABILITIES		$ 714,368.00			$ 704,368.00	
EQUITY						
CAPITAL STOCK	$ 40,152.00			$ 40,152.00		
ADDITIONAL PAID IN CAPITAL	375,893.00			375,893.00		
RETAINED EARNINGS	544,420.00			544,420.00		
NET INCOME (LOSS)	23,518.00			13,373.00		
TOTAL EQUITY		$ 983,983.00			$ 973,838.00	
TOTAL LIABILITIES & EQUITY			$ 1,698,351.00			$ 1,678,206.00

CHART OF ACCOUNTS: BALANCE SHEET

RUN DATE: 08/29/79

Multiple Media Marketing Management, Incorporated.

FINANCIAL STATEMENTS FORMAT

FORMAT # 1

ACCT-#	DESCRIPTION	FORMAT CODE	PAREN CTL
0820-000	BALANCE SHEET	B-010-HD-01	
0900-000	LEGEND	B-020-LG-00	
0910-000	ASSETS	B-025-HL-00	
0920-000	CURRENT ASSETS	B-030-GH-00	
1000	CASH	B-040-VP-01	D
1000-100	CASH - PROFIT CENTER #2	B-040-VP-01	D
1010	BANK NO. 1	B-040-VS-01	D
1060	ACCOUNTS RECEIVABLE	B-050-VP-01	D
1090	INVENTORY	B-060-VP-01	D
1100	MARKETABLE SECURITIES	B-070-VP-01	D
1130	NOTES RECEIVABLE	B-080-VP-01	D
1150	PREPAID EXPENSES	B-090-VP-01	D
1200-000	UNDERLINE	B-095-UL-01	
1210-000	TOTAL CURRENT ASSETS	B-100-ST-02	D
0200-000	LINE FEED	B-101-LF-03	
1250-000	FIXED ASSETS	B-110-GH-00	
1310	OFFICE FURNITURE & EQUIPMENT	B-130-VP-01	D
1320	ACCUMULATED DEPR.-OFFICE FURN	B-140-VP-01	D
1350	VEHICLES	B-150-VP-01	D
1380	ACCUMULATED DEPR. - VEHICLES	B-160-VP-01	D
1410	MACHINERY & EQUIPMENT	B-170-VP-01	D
1440	ACCUMULATED DEPR.-MACH & EQUIP	B-180-VP-01	D
1470	BUILDINGS	B-190-VP-01	D
1490	ACCUMULATED DEPR. - BUILDINGS	B-200-VP-01	D
1520	LAND	B-210-VP-01	D
1580-000	UNDERLINE	B-220-UL-01	
1590-000	TOTAL FIXED ASSETS	B-225-ST-02	D
0210-000	UNDERLINE	B-230-UL-02	
1600-000	TOTAL ASSETS	B-295-GT-03	D
1601-000	DOUBLE UNDERLINE	B-299-DL-03	
		B-300-HF-00	

ACCT-#	DESCRIPTION	FORMAT CODE	PAREN CTL
1700-000	NEW PAGE		
1980-000	LEGEND	B-310-LG-00	
1990-000	LIABILITIES AND EQUITY	B-315-HL-00	
1999-000	CURRENT LIABILITIES	B-320-GH-00	
2000	ACCOUNTS PAYABLE	B-330-VP-01	C
2020	NOTES PAYABLE	B-340-VP-01	C
2070	TAXES PAYABLE	B-350-IP-01	C
2080	FEDERAL WITHHOLDING	B-350-VS-01	C
2090	STATE WITHHOLDING	B-350-VS-01	C
2100	OTHER TAXES PAYABLE	B-350-VS-01	C
2150	ACCRUED LIABILITIES	B-360-VP-01	C
2200	CURRENT DEBTS	B-370-VP-01	C
2280-000	UNDERLINE	B-390-UL-01	
2285-000	TOTAL CURRENT LIABILITIES	B-395-ST-02	C
2287-000	LINE FEED	B-397-LF-02	
2290-000	LONG TERM DEBT	B-400-GH-00	
2310	LEASES PAYABLE	B-420-VP-01	C
2320	LONG TERM DEBT	B-430-VP-01	C
2380-000	UNDERLINE	B-450-UL-01	
2385-000	TOTAL LONG TERM DEBT	B-455-ST-02	C
2390-000	UNDERLINE	B-460-UL-02	
2395-000	TOTAL LIABILITIES	B-465-TT-02	C
0220-000	LINE FEED	B-466-LF-03	
2500-000	EQUITY	B-470-GH-00	
2510	CAPITAL STOCK	B-480-VP-01	C
2530	ADDITIONAL PAID IN CAPITAL	B-490-VP-01	C
2570	RETAINED EARNINGS	B-510-VP-01	C
2599-000	NET INCOME (LOSS)	B-520-NP-01	C
2600-000	UNDERLINE	B-550-UL-01	
2610-000	TOTAL EQUITY	B-555-TT-02	C
2620-000	UNDERLINE	B-560-UL-02	
2630-000	TOTAL LIABILITIES & EQUITY	B-570-GT-03	C
2635-000	DOUBLE UNDERLINE	B-575-DL-03	

General Ledger Account Structure

Accounts are structured as 3-to-7-digit numbers. These include a 3- or 4-digit main account and 1- to 3-digit subaccount. The possible formats are as follows:

nnn
nnn-n
nnn-nn
nnn-nnn
nnnn
nnnn-n
nnnn-nn
nnnn-nnn

* Main Account: nnnn or nnn

The 4-digit main account signifies the account description. All accounts must have a 3- to 4-digit main account.

1000-nnn	Cash
1060-nnn	Accounts Receivable
1090-nnn	Inventory

Examples of Main Accounts

Should Profit Center or Department breakdown be needed, accounts may be subdivided as shown in the following example. The subaccount number may be 1- to 3-digits.

1025-100	Petty cash - Branch 1
1025-200	Petty cash - Branch 2
1025-300	Petty cash - Branch 3

Detailed Main Accounts

When you wish to print financial statements, you may code them to show detail or to summarize several accounts under a few main accounts. On the trial balance, the detail of all accounts appears.

* Subaccounts: "nnn"

For explanation of the use of 3-digit subaccounts, see "Profit Centers" on the following pages.

Profit Centers

The term "profit centers" is used frequently throughout the General Ledger programs. Depending on your needs, different applications may be used.

Profit centers are defined as:

> An entity within a company for which separate accounting records are maintained. This includes:
>
> - Profit Centers
> - Cost Centers
> - Divisions

* Profit Center:

A profit center is generally regarded as an internal component of a company which has income and expenses. In most cases, a profit center does not have distinct ownership of assets and is not responsible for its own liabilities. The company assumes responsibility and control over all assets, liabilities and equity of profit centers. Usually, only a consolidated balance sheet is maintained.

Example: An individual owns a combined bar and restaurant which operates from the same building. The owner wishes to account separately for income and expenses of the bar and restaurant, so he or she may track the profitability of each. However, he or she considers ownership of the building, fixtures, truck, and repayment of a loan as the responsibility of the entire company. The owner may use only one cash account to pay the bills and deposit the receipts of each profit center. This individual would maintain profit center accounting for Profit and Loss accounts but keep a single Balance Sheet for the entire company.

* Cost Center:

A cost center is also an internal component of the company. For the most part all income assets, liabilities and equity are considered as the company's. Expenses are tracked through cost centers only.

Example: X Company tracks the expenses of the sales, marketing, personnel and administrative departments. Internal reports of departmental expenses are required. A consolidated Profit and Loss and Balance Sheet are used for the entire company.

In this case, cost center accounting is maintained for expenses only.

* Divisions:

Though it is an internal component of a company, a division is generally considered as a self-sufficient entity. Divisions may be responsible for their own management. Accounting for income and expenses is maintained for the divisions. Corporate expenses may be allocated down to divisions. The division may be responsible for its own balance sheet, purchase and maintenance of assets, receivables, payables, debt, etc. Divisional financial statements are then consolidated on the corporate level.

General Ledger Account Structure - Profit Centers

Three-digit subaccounts (0000-"nnn") are designed to accommodate profit center accounting. Each profit center is assigned its own 3-digit number to specify which account is used for each profit center. This also allows for profit center financial statements. More than one profit center may share the same main account.

Note: All accounts given a profit center designation of 000 will function regardless of whether consolidated or profit center statements are run. Accounts given a profit center designation (ex. nnnn-100) will function only on that profit center's statements. A profit center title account should be assigned the main account no. "0000" (e.g., "0000-100 Special Products Division").

Example: Three profit centers exist: 100, 200, 300.

To maintain separate accounts:

Rent - Main Account 5380		Transaction
5380-100:	Rent - Profit Center A	$2,000
5380-200:	Rent - Profit Center B	1,500
5380-300:	Rent - Profit Center C	900

Each transaction to the rent account is posted to the specific profit center. If rent is paid separately by each profit center, debit the profit center rent account and credit the profit center cash account.

If rent is paid on one check:

	DR	CR
5380-100 (Rent)	$2,000	
5380-200 (Rent)	1,500	
5380-300 (Rent)	900	
1000-000 (Cash)		$4,400

When financial statements are run, each profit center will reflect the rent allocated to the profit center but the consolidated statement will show rent expense of $4,400.

Layout of Financial Statements

Each account (function, functional framework and framework) that will be used in financial statements must contain four codes. These codes are structured as follows:

a - bbb - cc - dd

a = Statement Code
bbb = Sequence Code
cc = Format Code
dd = Auxiliary Format Code

a - Statement Code:

P = Profit and Loss Statement Account
B = Balance Sheet Account

Each account may be designated as either a P or B, but not both. When statements are run, the computer will separate and sort accounts by the statement code first.

Note: All accounts must be coded with a statement code. If this code is left out for any account, that account will not be considered on any financial statement and erroneous data may be printed.

bbb - Sequence Code:

This code must be numeric. It is this sequence code, not G/L account number, that will determine where an account will appear on a financial statement.

When statements are printed:

1) Accounts are sorted by statement code
2) Accounts within each statement code are then sorted by sequence number

The sort is done from the lowest sequence number to the final sequence number of the Profit and Loss Statement and Balance Sheet code. Up to 999 sequence numbers are allowed for the Profit and Loss Statement accounts and 999 for the Balance Sheet accounts. Sequence numbers may be the same for accounts if the statement codes (B or P) differ.

The following accounts with sequence codes are in the Chart of Accounts:

Account #	Description	Stmt. Code	Seq. #	Format Code	Balance
0910-000	Assets	B	010	HL	
0920-000	Current Assets	B	015	GH	
1000-000	Cash	B	020	IP	
1015-nnn	Cash - Bank A	B	020	VS	366
1020-nnn	Cash - Bank B	B	020	VS	407
1025-nnn	Petty Cash	B	020	VS	63
1060-nnn	A/R - Trade	B	025	VP	1,650
1035-nnn	A/R - other	B	025	VS	240
1090-nnn	Inventory	B	030	VP	987
1210-000	Total Current Assets	B	035	ST	

Sequence Codes and VS and VP Accounts as they Appear in the Chart of Accounts

The Balance Sheet will appear as follows:

		Assets
Current Assets		
Cash	836	
A/R - Trade	1,890	
Inventory	987	
Total Current Assets		3,713

Outcome of Sequence Coding on Balance Sheet

NOTE: If the VS accounts are not coded with the same sequence number as the corresponding VP or IP account, the VS account will total into the VP or IP account with the nearest sequence number lower than that of the VS account.

Account #	Description	Stmt. Code	Seq. #	Format Code	Balance
3000-000	Sales	P	010	IP	
3100-nnn	Product A Sales	P	015	VS	1,000
3100-nnn	Product B Sales	P	020	VS	6,000
3120-nnn	Product C Sales	P	025	VS	2,000
3130-nnn	Product D Sales	P	030	VS	8,000
3200-000	Other Income	P	* 020	IP	
3210-nnn	Income From X	P	050	VS	500
3220-nnn	Extraordinary Gain	P	060	VS	200
3250-000		P	070	UL	
3300-000	Total Revenue	P	080	ST	

The Profit and Loss Statement will appear as follows:

Sales	1,000
Other Income	16,700
Total Revenue	17,700

If account 3200-000 were correctly coded as P-040-IP the Profit and Loss Statement would appear:

Sales	17,000
Other Income	700
Total Income	17,700

Use of Sequence Codes with VS and IP Accounts

Coding all VS accounts with the same sequence numbers as the corresponding IP or VP account eliminates the problem of VS accounts totaling into the wrong accounts.

* Sequence Codes for Accounts Used in Formatting Reports:

  - All accounts for totals and formats must be given the sequence code for where they will print on financial statements.

  - It may take some time to properly code headers, totals, etc. It may be advisable to write out your complete chart of accounts on paper before sequence coding is done.

  - You may also wish to increment sequence numbers for accounts by 2, 3 or even 5. This will allow other accounts to be inserted without having to change the sequence numbers of other accounts.

To assist with Sequence coding, see the Checklist in this section.

cc - Format Code:

These two-digit codes for accounts are explained in the following section.

dd - Auxiliary Format Code:

A two-digit numeric code. Use of the auxiliary format code will depend on the type of account.

- **For LF Accounts (Line Feed)**

  For all LF accounts the auxiliary code will designate the number of lines to be skipped. If three lines are to be skipped, the auxiliary code will be 03.

- **For DS Accounts**

  For all DS accounts the auxiliary code will signify the text code for the description to be printed. The text code used here must correspond to a text code in the text files.

In the Text File, text code 03 is:

unaudited and without
opinion expressed by

(Your firm's name)

If this is to appear first on both the Profit and Loss Statement and the Balance Sheet, two accounts are necessary:

0900-000	Balance Sheet Text	B-001-DS-03
9000-000	P & L Text	P-001-DS-03

Use of dd (Auxiliary Format Code) with DS (text) Accounts

- **Balance Sheet Accounts**

  For all accounts with a "B" statement code, the auxiliary format code designates which column the figures are to appear in. The balance sheet can have up to three columns.

The following accounts are in the Chart of Accounts:

Account #	Description	Financial Stmt. Code
0100-000	Balance Sheet	B-005-HD-00
0900-000	Legend	B-010-LG-00
0910-000	Assets	B-015-HL-00
0920-000	Current Assets	B-020-GH-00
1000-000	Cash	B-025-IP-01
1150-nnn	Prepaid Expenses	B-100-VP-01
1200-000	Underline	B-105-UL-01
1210-000	Total Current Assets	B-110-ST-02
0200-000	Skip Two Lines	B-115-LF-02
1250-000	Fixed Assets	B-120-GH-00
1310-nnn	Office Furniture and Equipment	B-125-VP-01
1440-nnn	Accumulated Depr. Machinery	B-200-VP-01
1580-000	Underline	B-205-UL-01
1590-000	Total Fixed Assets	B-210-ST-02
0210-000	Underline	B-215-UL-02
0220-000	Skip Line	B-220-LF-01
1600-000	Total Assets	B-225-GT-03
1601-000	Double Underline	B-230-DL-03
1700-000	New Page	B-240-HF-00

The Balance Sheet will appear as follows:

Company Name

Balance Sheet
as of XX/XX/XX

Assets

Current Assets		
Cash	XX,XXX.XX	
Pre-Paid Expenses	XX,XXX.XX	
Total Current Assets		XX,XXX.XX
Fixed Assets		
Office Furniture and Fixtures	XX,XXX.XX	
Accumulated Depr.-Machinery	(X,XXX.XX)	
Total Fixed Assets		XX,XXX.XX
Total Assets		XXX,XXX.XX

Use of dd (Auxiliary Format Code) with B (Balance Sheet) Accounts

- **Profit and Loss Statement Accounts**

  For postable or totaling accounts with a P statement code, the auxiliary format code is not applicable. DS or LF accounts used on the Profit and Loss Statement, however, must have auxiliary format codes.

Format Codes for Postable Accounts

IP = Identification for Postable Subaccounts
VS = Valid Subaccount
VP = Valid Posting Account

In the General Ledger system, transactions may be posted to VS and VP accounts only. All Journal accounts will be coded either VS or VP. The description of IP and VP accounts prints on the financial statements. The description indents 2 spaces from the left margin of the report before printing.

An IP Account is an identification for the following postable subaccounts. It contains a description and a total of one or more VS accounts. When financial statements are printed, the totals of all VS accounts immediately after an IP account and down to the next VP or IP account are added, and the total is printed with the account description of the IP account. Posting is not allowed to an IP account. If no VS accounts follow the IP account, nothing will print.

A VS Account is the lowest level code. It is used for Journal accounts which are posted to in the Journal but do not appear in any financial statement. All activity in a VS account is totaled into the IP or VP account which immediately precedes it on the financial statements. VS accounts do appear on the Trial Balance.

A VP Account has characteristics of both an IP and VS account. Posting is allowed to a VP account. It is also a total account. The VP account plus all VS accounts immediately after the VP account and down to the next VP or IP account are totaled and one balance is printed on the financial statements. If no VS accounts follow a VP account, the balance in the VP account will print. All entries to these accounts will appear on the Trial Balance.

The following Journal accounts will be used as examples:

Case I: All Journal accounts are to appear on financial statements with account balances.

Use a VP format code for each account. Each account and balance will appear on financial statements.

Chart of Accounts		Format Code
1310-nnn	Office furniture and Equipment	VP
1350-nnn	Vehicles	VP
1410-nnn	Machinery and Equipment	VP
1470-nnn	Buildings	VP
1520-nnn	Land	VP

Report Printout

Fixed Assets	
Office Furniture and Equipment	$ 42,653.00
Vehicles	135,715.00
Machinery and Equipment	139,593.00
Buildings	134,004.00
Land	38,756.00
Total Fixed Assets	$490,721.00

Case I: Examples of Journal Accounts

Case II: Posting will occur to these accounts but only one heading, "Depreciation," is to appear. Posting will not be allowed to this identification account.

1) Add account 5200-000 and title it "Depreciation." Code the account IP.

2) Code the other accounts VS.

Chart of Accounts		Format Code	Activity
5200-nnn	Depreciation	IP	
5210-nnn	Depreciation - Office furniture and Equipment	VS	$ 890.00
5220-nnn	Depreciation - Vehicles	VS	900.00
5240-nnn	Depreciation - Machinery	VS	860.00
5250-nnn	Depreciation - Buildings	VS	1,500.00

Report Printout

Depreciation	$4,150.00

Case II: VS Accounts Total into Nonpostable IP Account

When financial statements are printed, the following will appear:

Depreciation $4,150.00

If you will allow posting to account 5200-000, code it VP. The end result will be the same as for an IP account.

Format Codes for Postable Accounts - Profit Centers

Note: When printing financial statements for profit centers, all IP accounts with a subaccount number of 000 are printed for all profit center statements and consolidated statements.

A separate account must be set up for each profit center. The main four-digit number may be the same for each account with a change in profit center designation.

Bear in mind that coding is now done for four financial statements; one for each profit center and a consolidated statement.

The following G/L entry accounts exist:

5010-100	Salaries and Wages
5010-200	Salaries and Wages
5010-300	Salaries and Wages
5180-100	Sick Pay
5180-200	Sick Pay
5180-300	Sick Pay
5190-100	Vacation Pay
5190-200	Vacation Pay
5190-300	Vacation Pay

Profit Center Subaccounts in Chart of Accounts

* Case I: Each account is to appear on each profit center statement and the total of each account is to appear on a consolidated statement.

An IP or VP account with a 000 profit center will print on both profit center and consolidated statements. Each profit center account will be a VS account. This will work for profit center statements since when running a statement for profit center 100, the computer will read all 000 profit centers and 100 subaccounts. The 200 and 300 accounts will be ignored. Therefore, it will read the IP account first and the VS account which will add into the IP account and print the balance for the 100 profit center only.

Account #	Description	Format Code	Balance
5150-000	Administrative Wages	IP	
5150-100	Administrative Wages	VS	$1,100
5150-200	Administrative Wages	VS	930
5150-300	Administrative Wages	VS	1,250
5160-000	Factory Wages	IP	
5160-100	Factory Wages	VS	2,200
5160-200	Factory Wages	VS	1,670
5160-300	Factory Wages	VS	1,120

Continuation of Table from Page 10

5180-000	Sick Pay	IP	
5180-100	Sick Pay	VS	40
5180-200	Sick Pay	VS	0
5180-300	Sick Pay	VS	90
5190-000	Vacation Pay	IP	
5190-100	Vacation Pay	VS	240
5190-200	Vacation Pay	VS	170
5190-300	Vacation Pay	VS	0

IP and VS Accounts in Chart of Accounts for Profit Centers

The financial statements will appear as follows:

Profit Center 100:

Administrative Wages	$1,100
Factory Wages	2,200
Sick Pay	40
Vacation Pay	240

Profit Center 200:

Administrative Wages	$ 930
Factory Wages	1,670
Vacation Pay	170

Note: Sick pay will not print if there is no current or year-to-date activity. Any account with a zero balance will not print unless there is year-to-date activity.

Profit Center 300:

Administrative Wages	$1,250
Factory Wages	1,120
Sick Pay	90

Consolidated:

Administrative Wages	$3,280
Factory Wages	4,990
Sick Pay	130
Vacation Pay	410

Financial Statements for Profit Centers Itemizing Each Journal Account

* Case II: Each account is maintained for internal purposes but for financial statement reporting only one wages account will appear on the P/L.

1) Enter an account title "Wages" with an IP Format code and a 000 profit center.

Example: 5140-000 Wages IP

2) Label all other accounts VS.

Account #	Description	Format Code	Balance
5140-000	Wages	IP	
5150-100	Administrative Wages	VS	$1,400
5150-200	Administrative Wages	VS	1,100
5150-300	Administrative Wages	VS	960
5160-100	Factory Wages	VS	1,780
5160-200	Factory Wages	VS	1,440
5160-300	Factory Wages	VS	1,820
5180-100	Sick Pay	VS	90
5180-200	Sick Pay	VS	140
5180-300	Sick Pay	VS	0
5190-100	Vacation Pay	VS	0
5190-200	Vacation Pay	VS	360
5190-300	Vacation Pay	VS	220

Financial Statements will appear as follows:

Profit Center 100:	Wages	$ 3,270
Profit Center 200:	Wages	$ 3,940
Profit Center 300:	Wages	$ 3,000
Consolidated:	Wages	$10,210

Financial Reports for Profit Centers Summarizing Several Journal Accounts

NOTES:

1. VS accounts add up to the preceding IP or VP account. Therefore, check closely that VP or IP accounts are not overlapping.

2. An IP account that is immediately followed by a VP or another IP account has no function. It must have VS accounts following it to function properly.

3. A VP account may be followed by an IP or another VP account.

4. A VS account will be included in accumulated figures for the designated profit center and the consolidated statement.

Format Codes for Totaling Accounts

SS = Section Subtotal
ST = Subtotal
TT = Total
GT = Grand Total: (Balance Sheet)
NT = Net Profit/Loss: (Profit/Loss Statement)
NP = Net Profit/Loss Total: (Balance Sheet)
NS = Net Profit/Loss: (Balance Sheet)

SR = Start Ratio Control
ER = End Ratio Control

None of the above accounts are Journal accounts. Posting to the above accounts is not allowed (with the exception of NS and NP at year end when closing Net Income).

SS Accounts - Total all IP and VP accounts up to the previous SS, ST, TT or GT account. The total of the IP and VP accounts are printed on a separate line with the description for the SS account.

Example: The following accounts are in the Chart of Accounts.

		Format Code	Total
3020-000	Sales	IP	
3100-nnn	Sales - Product A	VS	$77,497
3110-nnn	Sales - Product B	VS	65,280
3120-nnn	Sales - Product C	VS	32,638
3130-nnn	Discount	VP	(3,437)
3410-000	Total Revenue	SS	

Format Codes for SS Account

The Profit and Loss Statement will appear as follows:

Sales	$175,415
Discount	(3,437)
Total Revenue	$171,978

Report Printout for SS Code

ST Accounts - Total all IP and VP accounts up to the previous ST, TT or GT account. The total of the IP and VP accounts are printed on a separate line with the description for the ST account. An ST account overrides an SS account.

Example: The following accounts are in the Chart of Accounts for a Profit and Loss Statement:

		Format Code	Total
3410-nnn	Total Revenue	SS	
4100-nnn	Beginning Inventory	VP	$485,200.00
4200-nnn	Purchases	VP	103,422.00
4210-nnn	Freight-in	VS	788.00
4300-nnn	Ending Inventory	VP	(491,022.00)
4400-nnn	Total Cost of Goods Sold	SS	
4500-nnn	Gross Profit	ST	

ST (Subtotal) Account Used in Profit/Loss Statement

This section of the P & L will appear as follows:

Total Revenue	$171,978.00
Beginning Inventory	485,200.00
Purchases	104,210.00
Ending Inventory	(491,022.00)
Total Cost of Goods Sold	$ 98,388.00
Gross Profit	$ 73,590.00

Profit and Loss Printout for ST Code

TT Accounts - Total all IP and VP accounts back to the previous TT or GT accounts. Override all SS and ST accounts. TT format codes should be used for "Total Liabilities" and "Total Equity." It may be used for other sections if required.

Example: The following accounts are in the Chart of Accounts for a Balance Sheet:

		Format Code	Total
2000	Accounts Payable	VP	$198,059.00
2020	Notes Payable	VP	120,670.00
2070	Taxes Payable	IP	
2080	Federal Withholding	VS	12,268.00
2090	State Withholding	VS	6,375.00
2100	Other Taxes Payable	VS	9,816.00
2150	Accrued Liabilities	VP	33,614.00
2200	Current Debt	VP	51,347.00
2285	Total Current Liabilities	ST	
2310	Leases Payable	VP	142,237.00
2320	Long Term Debt	VP	226,845.00
2385	Total Long Term Debt	ST	
2395	Total Liabilities	TT	

TT Account as It Appears in Chart of Accounts

The liabilities section of the Balance Sheet will appear as follows:

Accounts Payable	$198,059.00	
Notes Payable	120,670.00	
Taxes Payable	28,459.00	
Accrued Liabilities	33,614.00	
Current Debt	51,347.00	
Total Current Liabilities		$432,149.00
Leases Payable	142,237.00	
Long Term Debt	226,845.00	
Total Long Term Debt		369,082.00
Total Liabilities		$801,231.00

TT Account as It Appears on Balance Sheet

GT Accounts - This account applies to the BALANCE SHEET only. A GT account will add all IP and VS accounts back to the last GT account. Overrides all SS, ST and TT accounts.

GT accounts will be used for two accounts only: "Total Assets" and "Total Liabilities and Equity." Do not use a TT account for "Total Assets." The GT account adds back to the last GT. If no GT exists, "Total Liabilities and Equity" will include "Total Assets."

NT Accounts - An NT account is a unique code for the net profit account, used only in the Profit and Loss Statements. An NT account functions for the Profit and Loss Statement at the same totaling level as a GT account functions for the Balance Sheet. Only one NT account may be on the Profit and Loss Statement.

The NT account automatically posts the profit or loss to the NP or NS account on the Balance Sheet. A description of NP and NS accounts appears below.

Account #	Description	Format Code
3020-nnn	Sales	VP,VS,IP
3410-000	Total Revenue	SS
4100-nnn	Beginning Inventory	VP
4200-nnn	Purchases	VP
4300-nnn	Ending Inventory	VP
4400-000	Cost of Goods Sold	SS
4500-000	Gross Profit	ST
5000-nnn	Operating Expenses	VP,VS,IP
5600-000	Total Operating Expenses	ST
5650-000	Operating Profit	TT
3300-nnn	Other Income	VP,IP,VS
5700-nnn	Other Expenses	VP,IP,VS
5820-nnn	Taxes	VP
6000-000	Net Income	NT

NT Account for Profit and Loss Statement, as It Appears in Chart of Accounts

NP Accounts - A unique Balance Sheet account for Net Profit or Loss. There must be either an NP or NS account in the Balance Sheet. The dollar total is automatically posted from the Profit and Loss NT account. DO NOT USE AN NP ACCOUNT AND AN NS ACCOUNT. USE ONE OR THE OTHER. An NP account serves the same function as a VP account.

Account #	Description	Format Code	Balance
2570-nnn	Retained Earnings	VP	$72,650
2599-000	Net Profit (Loss)	NP	
6000-000	Net Profit (Loss)	NT	8,744

NP Account (Net Profit and Loss) as It Appears in Chart of Accounts

Account 6000-000 is automatically calculated. Its balance is automatically posted to account 2599-000. A journal entry is not required to be input for either account.

In the Equity Section of the Balance Sheet the following will appear:

Retained Earnings	$72,650
Net Profit (Loss)	$ 8,744

NP Account as it Prints on Balance Sheet

Posting is allowed to the NP account to close net income. To close the net profit account, see "Year End Closing Procedure."

NS Accounts - A unique Balance Sheet account for Net Profit or Loss. The dollar total appears only on the Balance Sheet. USE EITHER NS OR NP ON P/L CHART OF ACCOUNTS, BUT NOT BOTH. Like a VS account, the NS account total is included in the VP total which it follows.

Example:

Account #	Description	Format Code	Balance
2570-nnn	Retained Earnings	VP	$72,650
2599-000	Net Profit (Loss)	NS	
6000-000	Net Profit (Loss)	NT	$ 8,744

NS Account as it Appears on Chart of Accounts for Profit and Loss Statement

Account 6000-000 automatically transfers net profit to account 2599-000. A journal entry is not required.

In the Equity section of the Balance Sheet, the following will appear.

Retained Earnings	$81,394

NS Account as it Appears on Balance Sheet

Posting is allowed to the NS account to close net income. To close the net profit account, see "Year End Closing Procedure."

Note: Either an NP or NS account may be used on the Balance Sheet. Do not use both. Net Profit will be misposted from the P & L if both format codes are in the Balance Sheet.

Ratio Control Accounts - These ratio accounts are used to signal the computer to begin and end tallying of accounts on which operating percentages (ratios) are based.

SR = Start ratio calculation
ER = End ratio calculation

These accounts serve no other function. The descriptions of these accounts are not printed on any financial report. The SR account must be placed immediately before the first account included in the ratio and the ER account immediately after the last account included in the ratio.

All accounts after the ER account are given a ratio of:

$ amount in that account/total $ amount of the ratio accounts

Example: The following accounts are in the Chart of Accounts:

Account #	Description	Format Code	Balance
3000-000	Start Sales Ratio	SR	
3100-nnn	Product A Sales	VP	$1,000
3110-nnn	Product B Sales	VP	2,000
3120-nnn	Product C Sales	VP	7,000
3400-000	End Sales Ratio	ER	
3410-000	Total Revenue	SS	
5010-nnn	Salaries and Wages	VP	2,500
5110-nnn	Advertising	VP	1,000
5440-nnn	Utilities	VP	500
5390-nnn	Repair and Maintenance	VP	250
5600-000	Total Expenses	SS	
6000-000	Net Income (Loss)	NT	

Ratio Control Accounts (SR and ER) as they Appear in Chart of Accounts for Profit and Loss Statement

The P & L will appear as follows (note that Sales breakdowns show a ratio as a percentage of Total Revenue. Expenses and other totals also show a ratio as a percentage of Total Revenue):

Product A Sales	$ 1,000	10%
Product B Sales	2,000	20%
Product C Sales	7,000	70%
Total Revenue	$10,000	100%
Salaries and Wages	2,500	25%
Advertising	1,000	10%
Utilities	500	5%
Repair and Maintenance	250	2.5%
Total Expenses	$ 4,250	42.5%
Net Income (Loss)	$ 5,750	57.5%

Percentages Appearing on Profit and Loss Statement with Use of Ratio Control Accounts

Format Codes for Report Texts and Layout

LF = Line Feed
HF = Page Feed
GH = Group Header
TX = Multiple Line Group Header
HL = Header Line
LG = Legend
HD = Main Financial Statements Header
DS = Description of Text File

UL = Underline
DL = Double Underline

NOTE: Posting is not allowed to any format accounts.

All format accounts given a profit center designation of 000 will function regardless of whether consolidated or profit center statements are run. Format accounts given a profit center designation (Ex., nnnn-100) will function only on that profit center's statements.

LF Accounts - One or more lines will be skipped on reports. Description of account will not print.

HF Accounts - Causes report to be continued on new page.

Example: An HF account may be put after "Total Assets" on the Balance Sheet. This will cause Liabilities and Equity to be printed on a new page.

NOTE: HF accounts are not necessary after the Profit and Loss Statement or between different supporting schedules. A new page is automatically started for the Balance Sheet and each supporting schedule.

GH Accounts - Used to describe a section on reports. Description will print.

Example: GH Accounts are used for such headings as:

Current Assets
Fixed Assets
Current Liabilities
Long Term Debt
Revenue
Operating Expenses

The description of the account will print and a line is skipped before the next account is printed.

TX Accounts - Same function as GH. However, a line is not skipped after the description is printed. Used for multiple line descriptions.

When using a description of two or more lines, use the TX account in conjunction wth a GH account. Use a GH for the last line and a TX for all previous lines. This allows the entire description to be printed in a group and a line will be skipped after this descripiton.

HL Accounts - Used to describe a major heading on a report. Description of accounts prints centered on statement.

Example: Used for:

ASSETS
LIABILITIES & EQUITY

LG Accounts - Signals computer to print the legend for Profit and Loss Statement or Balance Sheet.

The General Ledger program contains the following legends:

PROFIT AND LOSS STATEMENT:

Company Name

For the Period XX/XX/XX to XX/XX/XX

	Current-Period		Year-to-Date	
	Amount	Ratio	Amount	Ratio

BALANCE SHEET:

Company Name

as of XX/XX/XX

HD Accounts - One-line description used in statement headings. Multiple HD accounts may be used together.

Examples of HD descriptions:

Profit and Loss Statement

Balance Sheet

Unaudited Statements
for XXXXXXX division

Schedule of Depreciation, etc.

DS Accounts - Signals computer to print designated text account. The texts are stored in the Text File (Master Menu Item #1).

Example of DS Text Account

Unaudited and without
opinion expressed by
(Your CPA Firm name)

Each text account may contain up to 22 lines of text with 70 characters per line. Up to 99 text accounts are allowed.

Text accounts allow the user flexibility in formatting. DS accounts may take the place of TX, HD, GH, HL, LG, etc. The text of the DS account may be coded to print at the beginning, end or anywhere within financial statements. The same DS account may be used on multiple statements and schedules.

DS accounts may also be used for opinions and footnotes on financial statements.

UL Accounts - Signals computer to put a single line beneath the figure printed for the previous account.

The following accounts exist in the Chart of Accounts:

Account #	Description	Format Code	Balance
4000-000	Cost of Goods Sold	GH	
4100-nnn	Beginning Inventory	VP	$ 4,360
4200-nnn	Purchases	VP	12,670
4300-nnn	Ending Inventory	VP	6,800
0400-000		UL	
0401-000		LF	
4400-000	Total Cost of Goods Sold	SS	
0451-000		UL	
4500-000	Gross Profit	ST	
0500-000		LF	
5000-000	Operating Expenses	GH	

UL (Underline) Accounts as They Appear in the Chart of Accounts

Profit and Loss Statement will appear as follows:

Cost of Goods Sold	
Beginning Inventory	$ 4,360
Purchases	12,670
Ending Inventory	(6,800)
Total Cost of Goods Sold	10,230
Gross Profit	$XX,XXX
Operating Expenses	

UL Accounts as They Print on a Profit and Loss Statement

DL Account - Signals the computer to put a double line beneath the figure for the previous account.

Account #	Description	Format Code
0910-000	Assets	HL
0920-000	Current Assets	GH
1000-nnn		VP,VS,IP
0499-000		UL
1210-000	Total Current Assets	ST
0501-000		LF
1250-000	Fixed Assets	GH
1320-nnn		VP,VS,IP
0900-000		UL
1590-000	Total Fixed Assets	ST
0920-000		UL
0921-000		LF
1600-000	Total Assets	GT
0999-000		DL

DL (Double Line) Account as it Appears on the Chart of Accounts

The Asset section of the Balance Sheet will appear as follows:

	Assets		
Current Assets			
	XX,XXX		
Total Current Assets		XX,XXX	
Fixed Assets			
	XX,XXX		
	XX,XXX		
Total Fixed Assets		XX,XXX	
Total Assets			XXX,XXX

DL as It Appears on the Balance Sheet

Supporting Schedules Layout

Supporting schedules are used to supplement financial statements. They allow for reporting formats for management, tax or external use.

Supporting schedules may use all the Profit and Loss Statement and Balance Sheet accounts. It may not be necessary to set up any new accounts for supporting schedules.

Many existing totaling and formatting accounts may be used for supporting schedules, though some new accounts may be necessary.

Note: Supporting schedule coding is completely independent from financial statements. Many accounts are used in both. The coding format of supporting schedules is similar to the financial statement coding. Each account has separate fields for financial statement codes and supporting schedule codes.

Each account (postable, totaling, and formatting) that will be used in supporting schedules must contain 4 codes. These codes are structured as follows:

a-bbb-cc-dd

a = Statement Code
bbb = Sequence Code
cc = Format code
dd = Auxiliary Format Code

a - Statement Code:

Statement codes for 0-9 and A-H are reserved for schedules which will have a Profit and Loss Statement format (one column). Codes I-Z will have a Balance Sheet format (up to 3 columns).

When supporting schedules are run, the computer will separate and sort by statement code first. Each report will be printed on a new page.

bbb - Sequence Code:

Sequence codes are used in the same manner as in coding financial statements.

cc - Format Code:

Format codes serve the same function as explained in coding financial statements.

Example: VS accounts may be VP for schedules
SS accounts may be ST or TT for supporting schedules
GH accounts may be HL for supporting schedules

dd - Auxiliary Format Codes:

The auxiliary format codes have the same function as for financial statement auxiliary codes.

Account #	Description	Fin. Stmt Code	Schedule Code
2990-000	Schedule 1:Sales		1-010-HD-01
3000-000	Sales	P-020-HL-01	
3010-000	Product A Sales	P-025-IP-01	1-020-GH-01
3010-100	Product A Sales - Div. 1	P-025-VS-01	1-025-VP-01
3010-200	Product A Sales - Div. 2	P-025-VS-01	1-030-VP-01
3010-300	Product A Sales - Div. 3	P-025-VS-01	1-035-VP-01
3011-000	Underline		1-036-UL-01
3012-000	Total Sales - Product A		1-040-ST-01
3013-000	Skip Lines		1-045-LF-01
3020-000	Product B Sales	P-030-IP-01	1-050-GH-01
3020-100	Product B Sales - Div. 1	P-030-VS-01	1-060-VP-01
3020-200	Product B Sales - Div. 2	P-030-VS-01	1-070-VP-01
3020-300	Product B Sales - Div. 3	P-030-VS-01	1-075-VP-01
3030-000	Underline	P-035-UL-01	1-080-UL-01
3035-000	Total Sales - Product B		1-085-ST-01
3036-000	Skip Line		1-090-LF-01
3040-000	Total Sales	P-040-SS-01	1-100-TT-01
3041-000	Underline		1-110-DL-01

Recoding the Profit and Loss Accounts for the Supporting Schedule

There will be no change in the appearance of the Profit and Loss Statement. The supporting schedule will appear as follows:

Schedule 1: Sales

Product A Sales

Product A Sales - Div. 1	$ XX,XXX.XX
Product A Sales - Div. 2	XX,XXX.XX
Product A Sales - Div. 3	XX,XXX.XX
Total Sales - Product A	XX,XXX.XX

Product B Sales

Product B Sales - Div. 1	XX,XXX.XX
Product B Sales - Div. 2	XX,XXX.XX
Product B Sales - Div. 3	XX,XXX.XX
Total Sales - Product B	XX,XXX.XX
Total Sales	$XXX,XXX.XX

Example of a Supporting Schedule

Multiple Statement Formatting

Three distinct formats are allowed for each financial statement. Only one Profit and Loss and Balance Sheet Format are required. All other formats are completely optional. Each format functions independently.

Multiple formatting is accomplished through multiple coding of financial statement and supporting schedule codes. All accounts in the Chart of Accounts are allowed up to 3 financial statement and 3 supporting schedule codes.

For each account, the format code may be different in each statement format. This allows for manipulation of reporting structures on financial statements.

* Multiple Profit and Loss and Balance Sheet Statements:

Many companies require very detailed statements for internal purposes but use generalized statements for external reporting.

As an example, the following accounts are in the Chart of Accounts:

Account #	Description	Fin. Stmt. Code - 1	Fin. Stmt. Code - 2	Fin. Stmt. Code - 3
3000-000	Sales	P-020-HD-00	P-020-IP-00	P-020-GH-00
3005-000	Category 1 Sales	P-021-GH-00	P-020-VS-00	P-025-IP-00
3010-nnn	Product A	P-025-VP-00	P-020-VS-00	P-025-VS-00
3020-nnn	Product B	P-030-VP-00	P-020-VS-00	P-025-VS-00
3030-nnn	Product C	P-035-VP-00	P-020-VS-00	P-025-VS-00
3031-000	Underline	P-039-UL-00		
3035-000	Total Category 1 Sales	P-040-SS-00		
3040-000	Category 2 Sales	P-045-GH-00		P-030-IP-00
3045-nnn	Product D	P-050-VP-00	P-020-VS-00	P-030-VS-00
3050-nnn	Product E	P-060-VP-00	P-020-VS-00	P-030-VS-00
3060-nnn	Product F	P-060-VP-00	P-020-VS-00	P-030-VS-00
3070-000	Underline	P-061-UL-00		P-035-UL-00
3080-000	Total Category 2 Sales	P-065-SS-00		
3090-000	Total Sales	P-070-ST-00		P-040-ST-00

Chart of Accounts Setup for Multiple Formats of the Profit and Loss Statement

The Profit and Loss for Statement Format 1 will appear:

Sales	
Category 1 Sales	
Product A	XX,XXX.XX
Product B	XX,XXX.XX
Product C	XX,XXX.XX
Total Category 1 Sales	XXX,XXX.XX
Category 2 Sales	
Product D	XX,XXX.XX
Product E	XX,XXX.XX
Product F	XX,XXX.XX
Total Category 2 Sales	XXX,XXX.XX
Total Sales	X,XXX,XXX.XX

Format 2 will appear:

Sales	X,XXX,XXX.XX

Format 3 will appear:

Sales	
Category 1 Sales	XXX,XXX.XX
Category 2 Sales	XXX,XXX.XX
Total Sales	X,XXX,XXX.XX

* Multiple Supporting Schedules

Multiple coding is done in the same manner for supporting schedules.

Supporting schedules are generally used for internal requirements. However, these schedules may also be set up for tax purposes.

Example Per 1977 Corporate Return

- Cost of Goods Sold (Schedule A)
- Schedule of taxes (Form 1120 - Ln. 17)
- Schedule of Amortization (1120 - Ln. 20)

To print a Schedule of taxes:

The following amounts are in the Chart of Accounts:

Account #	Description	Fin. Stmt. Code - 1	Sup. Sched. Code - 1
5120-nnn	FICA	P-190-VP-00	T-005-VP-01
5130-nnn	Property Tax	P-195-IP-00	T-010-IP-01
5135-nnn	Property Tax - Bldg. A	P-195-VS-00	T-010-VS-01
5140-nnn	Property Tax - Bldg. B	P-195-VS-00	T-010-VS-01
5150-nnn	Unemployment Tax	P-200-VP-00	T-015-VP-01

Add your own Header and Total accounts for the schedule.

Example:

5118-000	Schedule of Taxes	T-001-HD-01
5119-000	(Form 1120 - Line 17)	T-002-HD-01
5151-000	Underline	T-019-UL-01
5152-000	Total Taxes	T-020-TT-01

Chart of Accounts Setup: Supporting Schedules for One Format of a Multiple-Format Statement

The Supporting Schedule will appear as follows:

Client Name

Schedule of Taxes
(Form 1120 - Line 17)

FICA	X,XXX.XX
Property Taxes	X,XXX.XX
Unemployment Taxes	X,XXX.XX
Total Taxes	XX,XXX.XX

Supporting Schedule to One Format of a Multiple-Formatted Statement

Up to 36 schedules are allowed in each format. 108 schedules are allowed total.

NOTES:

1. Up to 3 formats are allowed.

2. When statements are printed, they are done by format. If Format One is printed:

   - the P & L
   - Balance Sheet
   - Schedules

   are printed for that format only.

Automatic Counter-Posting:

When setting up the Chart of Accounts, each G/L account may be given an automatic counter-posting account. The automatic counter-posting account will automatically be given the counter balancing entry to complete the journal entry. However, the operator may choose, for any Journal entry, not to use the counter-post is it is not desired.

Example:

Regular Account: 5090-nnn Depreciation - Machinery
Counter-Post Account: 1370-nnn Accumulated Depreciation - Machinery

If depreciation expense for a period is $2,300, the operator will enter this amount as a debit to account 5090-nnn. The operator is then given the choice to counter-post the entry. If the counter-posting is designated, a credit entry to account 1370-nnn for $2,300 is automatically generated.

If a credit amount was entered for account 5090-nnn, a debit entry would be generated to account 1370-nnn.

The automatic counter-posting account for account 1370-nnn could be 5090-nnn. If the accounts are set up in this manner, the depreciation figure for the period could be entered in either account and balanced automatically.

O P E R A T O R I N S T R U C T I O N S

G E N E R A L L E D G E R

D-BASIC
Release: 001
Date: 07/31/79

General Data Entry Rules

COMMAND KEYS

1. **"RETURN" Key** - When the screen is requesting information, and you type an answer, check it as it appears on the screen. If it's okay, press the key labeled "RETURN". The computer will immediately record your answer and ask the next question. "RETURN" is what tells the program to go.

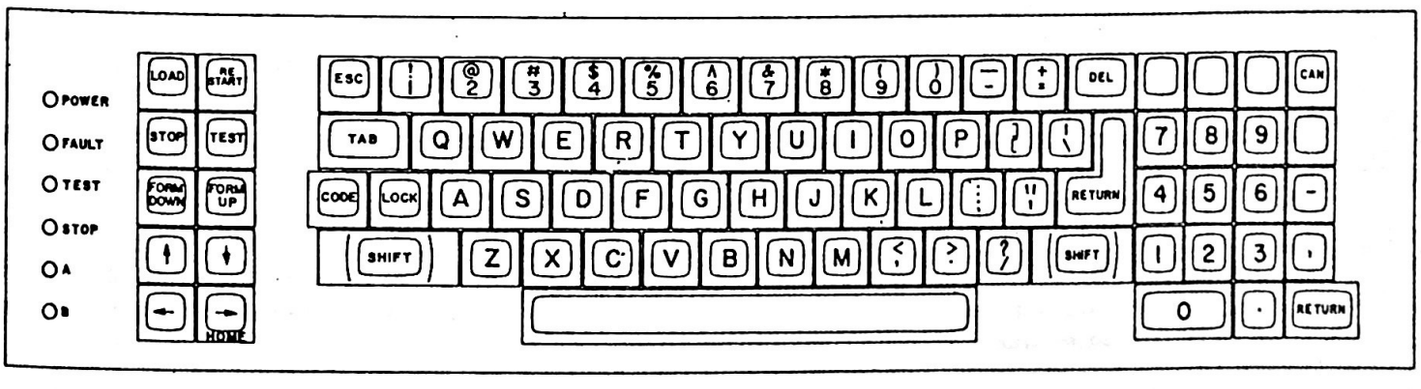
2. **"DELETE" Key** - If you type in a mistake, press "DEL" (for "DELETE"), and the letter you just typed will disappear. Do this as many times as needed. Then type in the correct entry, and press "RETURN".

3. **"CANCEL" Key** - On a long answer, where your typo was at the beginning of a line, you may find it repetitious to use the "DELETE" key. Just press "CAN" (for "CANCEL") and erase that entire line.

4. **Starting All Over Again** - While part way through a set of questions on the screen, you may want to cancel what you've entered and start again. Just depress "CODE" and "CAN" simultaneously; then press "RETURN". A message at the bottom of the screen will say that the record has not been processed. Then you may start over at the beginning.

   (NOTE: Don't use this procedure on one-character responses—for example, on items where you can only answer "Y" or "N". Press "RETURN" to get to an item that has space for a longer response; then press "CODE" and "CAN".)

5. **"END"** - After you've entered and corrected your data, you press "RETURN", and the computer returns to the beginning and asks the same set of questions again. If you type "END", the screen will bring you back to a menu. Keep typing "END", and you will get to the Master Menu.



6. **"CODE 3" Keys** - If you have written something on the screen and you want to copy it, press the keys "CODE" and "3", and the printer will print out exactly what is on the screen. "CODE 3" does not enter the data on your diskette, and does not post the data to any other reports you might print.

7. **Lost and Found** - If "END" and "RETURN" don't get you back to the master menu, type these codes into the keyboard:

   "LGO"

   If "LGO:" then appears on the screen, type in "GLMENU". If you repeatedly lose the Master Menu and can't complete your procedure, call your dealer.

SPECIAL FEATURES

8. **Optional Answers** - The manual says some items are "optional". If you have no answers for these items, press "RETURN". When the computer prints out a report, nonanswered items will appear as zero (for numeric answers) or appear as blank space.

9. * will sometimes appear on a screen, usually in a "Change" or "Delete" process. You must respond to asterisked items to find the record you want. The asterisk means that you have asked the computer for some records which are already on your diskette. After you answer the asterisked items, it knows which record to display for you.

10. **A Special Feature Called "DEFAULT"** - "DEFAULT" is a handy feature that avoids repetition. When the manual says that an item "DEFAULTS", you can press "RETURN", and the computer remembers what you typed in that blank the last time you were there or the most commonly used answer. Automatically, it puts the default values there again. Perhaps you don't remember what you put in that blank before. Or you may want to type in something different. Just type in the answer you want. You can see how much typing this "DEFAULT" feature saves if you enter several records that are similar.

    "DEFAULT" is also useful in creating a report consisting of a list. The computer will ask you where, out of all your records, it should begin and end the list. If you want it to list everything that's on your diskette, then press "RETURN," where the screen says "STARTING #". The screen will answer "ALL". You will then get a list of all the records you have entered. The question "ANY CHANGE?" always defaults to NO. That is, if you press "RETURN", the program does <u>not</u> request any changes.

    To know which way you are using the "DEFAULT" function, refer to your manual. It will tell you what you are defaulting to; e.g., to "ALL" or to the previous entry, or to a predetermined commonly used answer.

11. **Entry Errors** - There are several types of errors which can be made while entering data on the keyboard. For instance, you may enter alphabetic characters into a field which is supposed to be only numeric. Or you may enter too many characters into a field or enter a minus sign into a field which must be positive. In all cases, the computer will catch the error immediately and display a message at the bottom of the screen instructing you how to recover easily. If your error is not immediately apparent to you, consult your operator instructions for the specific program you are running.

12. **Program Errors** - Some possible error messages are:

    1D (FILE UNAVAILABLE) or 6D (FILE NOT FOUND) - if either of these messages appear, check to be sure you have the diskettes in the right drives.

    23 (MAX RECORDS) - means there is no space left on a particular file to store information. You may have forgotten to purge the file, after printing out reports; or you may need to delete unnecessary records.

    In general, if a program error message appears, write down

    a) what is on the screen

    b) what you were doing when the error occurred.

    Then call your dealer or representative with this information.

13. **"EDIT" vs. "POST"** - You will notice in your manual that some programs print a report for you called "EDIT." Other programs print a report for you called "JOURNAL" or "REGISTER." The difference is very important. When you get an "EDIT" report, you can look it over, notice errors, and go back to the computer to make corrections. The "POST" program assumes all your numbers are correct and will post those numbers to several other files that you will print out later.

KEYBOARD CONVENTIONS

14. **Numbers** - Never type a decimal point, comma, or a dollar sign when entering numeric or dollar data. The computer supplies these automatically. Thus, your entry "1000" shows on the screen as "10.00." In a printed out report, the computer will "know" it is a dollar value.

15. **Capital and Lower Case** - Your keyboard has both capital and lower-case letters, just as a typewriter does. Unlike the typewriter, it normally prints all letters as capital letters. If you press the "shift" key, the computer will print a lower-case letter.

OPERATOR INSTRUCTIONS

GENERAL LEDGER

D-BASIC
Release: 001
Date: 07/31/79

Master Menu

Page 1 of 2

The following procedure is done every day, as soon as you turn on the power switch of your F-85 Durango Computer.

1. Insert the General Ledger System Diskette (GL SYSTEM 1) into Drive Ø, and a General Ledger Data Diskette into Drive 1. Close diskette drive doors gently. (NOTE: Be sure you turn the computer on before you insert the Diskettes.)

2. Depress the LOAD and CODE keys. This loads the DX-85 Operating System into memory.

3. Your video screen will display the pharase:

   DX-85 REL n VER n-nnK

   where "n" is the number of the latest release or version and "nn" is the system's memory size in thousands of bytes. The system then prompts:

   ENTER DATE MMDDYY

   The operator then types the date in the format shown, where MM is the month, DD is the day, and YY is the last two digits of the current year. Do not type in spaces or slashes. Thus the date June 2, 1999 would be typed 060299

4. After you press "RETURN", the system prompts:

   ENTER TIME HHMM (24 hour clock)

   The current time is then entered in the format shown. 24 hour clock is used (i.e., 1400 = 2:00 p.m.). Then press "RETURN".

5. The screen automatically displays:

   : LGO
   LGO:GLMENU

6. Following the display above, the Master Menu for General Ledger appears on the screen, with the message, "PLEASE SELECT APPLICATION".

Illustrated below is the General Ledger Master Menu from which all activity is selected.

```
GENERAL LEDGER          RELEASE     VERSION

PLEASE SELECT ..

   1. TEXT FILE MAINTENANCE                  9. FINANCIAL REPORT SELECTION
   2. CHART OF ACCOUNTS                     10. SOURCE CROSS REFERENCE
   3. DISTRIBUTION CODE FILE MAINTENANCE    11. UPDATE COMPANY NAME
   4. ACCOUNTING PERIOD MAINTENANCE         12. YEAR END PROCEDURE
   5. JOURNAL TRANSACTION ENTRY & EDITING   13. JOURNAL FILE COMPRESS
   6. TRIAL BALANCE/GENERAL LEDGER REPORT   14. BACKUP G/L DATA DISKETTE
   7. ACCOUNT INQUIRY                       15. INITIALIZE GENERAL LEDGER SYSTEM
   8. GL WORKSHEET
```

1. Select the application desired.

2. Valid entries are numeric characters 1 through 15.

3. Begin by selecting Item 15, "Initialize General Ledger System."

4. After Initializing, select the following procedures in the sequence given below:

   11. Update Company Name
   4. Accounting Period Maintenance
   2. Chart of Accounts
   3. Distribution Code File Maintenance
   1. Text File Maintenance
   5. Journal Transaction Entry and Editing

5. Do not select #12 ("Year End Procedure") until you have read the procedure description in this manual.

6. To increase the space available for General Ledger files, some infrequently used programs have been placed on a second diskette: GL SYSTEM 2. The programs on GL SYSTEM 2 are:

   1. Text File Maintenance
   3. Distribution Code File Maintenance
   10. Source Cross Reference
   12. Year End Procedure
   15. Initialize General Ledger

   Each day, begin by inserting GL SYSTEM 1, bringing up the Master Menu, and selecting a Master Menu Item. A message on the screen will then instruct you to insert GL SYSTEM 2 for those Items where it is appropriate.

MASTER MENU ITEM #1 - G/L TEXT FILE MAINTENANCE

"Text statements" are headers, footnotes, opinions, or any other phrases that you want the computer to print on reports. You may code these statements to appear on Financial Statements and Supporting Schedules. The code in the Chart of Accounts file which relates to the text is called the "DS" code, which stands for the "Description of Text." Its use is more fully described in the chapter called "Explanation and Examples."

The text file may contain as many text statements as originally specified in the Initialization procedure. Each text statement may contain up to 22 lines with up to 70 characters per line.

Each text statement is assigned, by you, a unique two-digit text code. This code is then entered as the "auxiliary format code" (explained in the Chart of Accounts procedures) for the proper DS account record.

NOTE: In adding new texts, all centering of text statements must be done by entering spaces. If you wish to print a line longer than the characters allowed:

> Enter a plus (+) character for the last character on the line. Continue on the next line.

This will print as one line with up to 132 characters. Two screen lines is the maximum number that can be printed as one. Therefore, there is a maximum line length on printed reports of 132 characters.

This program, "G/L Text File Maintenance," provides the facility to add new text lines, change existing text lines and delete text lines no longer used. A print program allows you to print the text file.

```
TEXT FILE MAINTENANCE



                    PLEASE SELECT APPLICATION .

                         1. ADD NEW TEXTS

                         2. CHANGE/INQUIRE TEXTS

                         3. DELETE TEXTS

                         4. PRINT OUT TEXTS
```

Type "END" in the "PLEASE SELECT APPLICATION" position to return to the Master Menu.

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Text File
Maintenance
Add New
Texts
Page 1 of 2

1-1

This program allows addition of new text statements to the text file.

```
                TEXT FILE MAINTENANCE - ADD




                                        PLEASE ENTER TEXT #  ..

                                                DESCRIPTION
```

1. Enter Text Number. Must be numeric. You will later need to enter this number as the auxiliary format code for the proper DS account in the Chart of Accounts.

   After you enter the Text Number, the following screen appears:

```
 1.  ..............................................................
 2.
 3.
 4.
 5.
 6.
 7.
 8.
 9.
10.
11.
12.
13.
14.
15.
16.
17.
18.
19.
20.
21.
22.
```

Notes:

Type "END" at the beginning of a text line to advance to the "ANY CHANGE" routine.

Type "+" in the last position of a text line to create a line longer than 70 characters. This will "add" the following to the one with the "+" in the last character.

Type spaces to center lines.

To end adding text lines, type "END" in the text number slot.

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1-2

This program allows changes to be made to text statements.

```
        TEXT FILE MAINTENANCE - CHANGE/INQUIRE




                                *PLEASE ENTER TEXT # ..

                                        DESCRIPTION
```

The program will ask for the text number; then the text statement will be displayed. Changes to the text lines will be allowed.

Type "END" in the "Text #" position to end the process.

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1-3

This program will ask for the text number. The text description will be displayed.

```
TEXT FILE MAINTENANCE - DELETE



            *PLEASE ENTER TEXT # 10
                    DESCRIPTION  P & L HEADING
```

It will then ask, "RIGHT TEXT?" A "Y" (Yes) will cause the text to be deleted. Defaults to "N" on "RETURN". Type "END" in the Text Number position to end the process.

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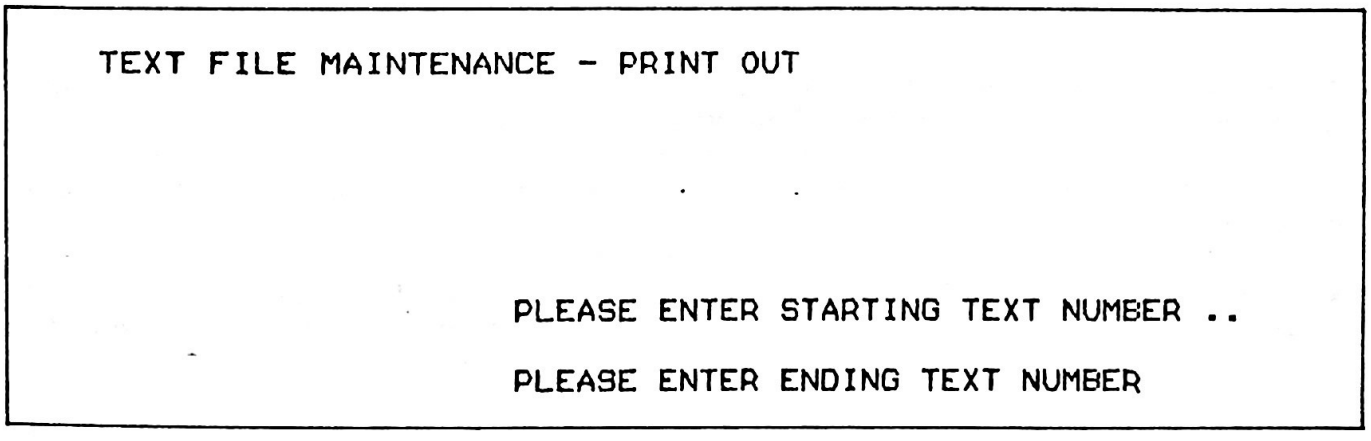
1-4

This procedure prints out all or a selected portion of the text file.



The screen asks for starting and ending text number. The operator can enter both numbers or obtains a complete listing by typing "ALL" for the starting number. Typing "RETURN" defaults to "ALL".

To end the process type "END" in the "STARTING TEXT NUMBER" position.

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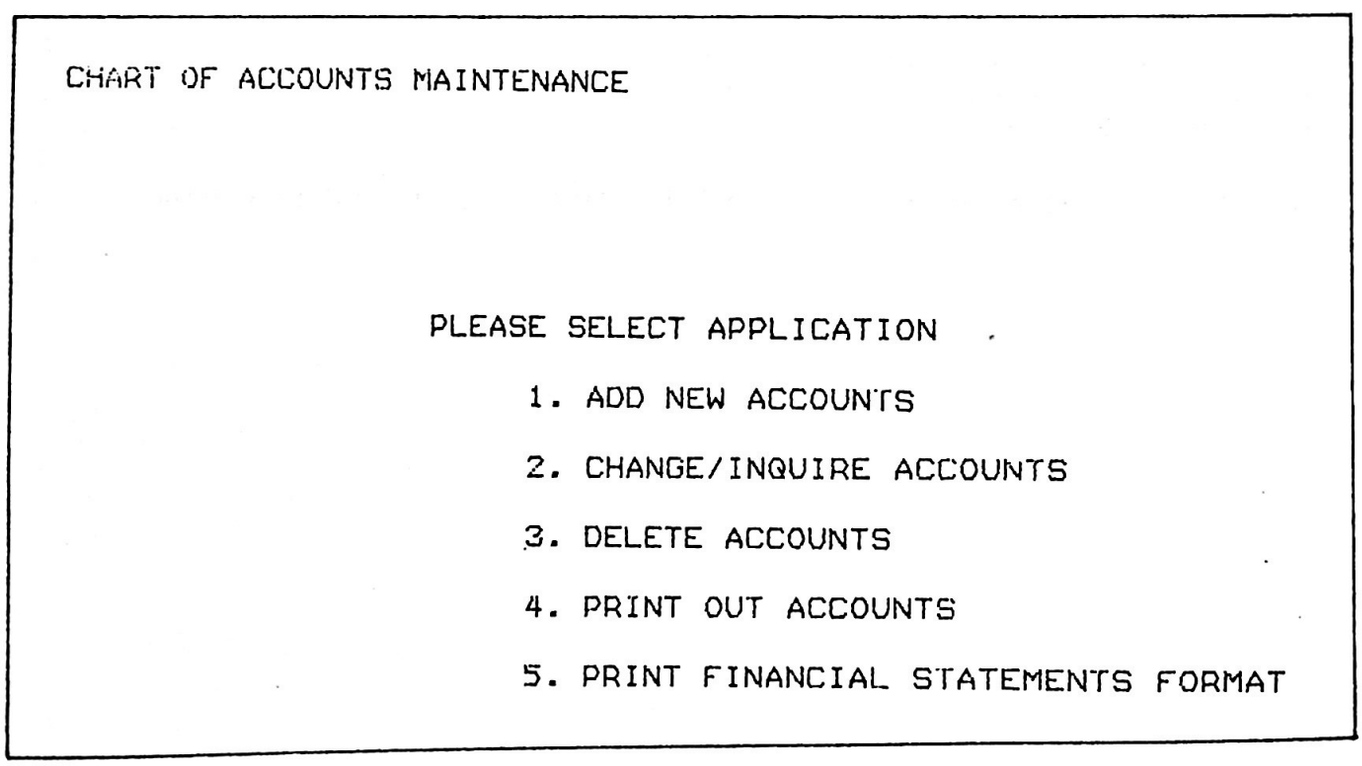
MASTER MENU ITEM #2 - CHART OF ACCOUNTS MAINTENANCE

This program provides the facility to add new accounts, change or inquire accounts, delete accounts, print the chart of accounts file, or print financial statements formats.

There are two major types of chart records maintained on the Chart of Accounts file. One is the actual postable accounts from your General Ledger system. The other is formatting control records for totaling, subtotaling, headers, text accounts, etc. These control records allow you to structure your Balance Sheet, Profit and Loss Statement and Supporting Schedules.

The second data entry screen only appears if one or more of the financial statement format codes contains a "VS" or "VP" code (which denotes a postable account).



CODES FOR ACCOUNTS USED IN FINANCIAL REPORTS

(Setting Up the Chart of Accounts)

Code Format: a-bbb-cc-dd

CODE FORMAT		CODES TO INSERT	LOCATION IN THIS CHART
a	=	Statement Code: Specifies which report an account appears in. For Statements, use P (Profit and Loss) or B (Balance Sheet). For 1-column Supporting Schedules, use Ø-9, A-H. For 3-column Supporting Schedules, use I-Z.	Page 2
bbb	=	Sequence Code: Specifies the print sequence or the function sequence of an account record. For all reports, use ØØØ-999.	Page 2
cc	=	Format Code: Specifies the use or function of the account record.	Pages 3-6
		For postable accounts and totaling, use:	
		IP VS VP	Page 3
		SS ST TT GT NT	Page 4
		NP NS SR ER	Page 5
		For texts and layout, use:	
		LF HF GH TX HL LG HD DS UL DL	Page 6
dd	=	Auxiliary Code: Varies, depending on format code or statement code preceding it. Use 01-03 after B or LF Use 01-99 after DS	Page 7

CODES FOR ACCOUNTS USED IN FINANCIAL REPORTS

a

Statement Codes (a)

CODE	DESCRIPTION	PRINTS ON FINANCIAL REPORTS
P	Profit and Loss Statement (May be 3 different versions of the statement)	Profit and Loss Only
B	Balance Sheet (May be 3 different versions of the Balance Sheet)	Balance Sheet Only
0-9 A-H	Supporting Schedules (May be 3 different versions of each schedule)	Supporting Schedules 1 column wide
I-Z	Supporting Schedules (May be 3 different versions of each schedule)	Supporting Schedules 3 columns wide

---

bbb

Sequence Codes (bbb)

CODE	DESCRIPTION	SEQUENCE	PRINTS ON FINANCIAL REPORTS
000-999	Sequence of position in financial reports. Same use for all.	3-digit numeric for each financial statement code. The sequence number of totaling accounts and subtotaling accounts indicates what VS and VP accounts are totaled into them. The sequence number of text and layout accounts tells what line texts appear on.	All Reports depending on statement code

CODES FOR ACCOUNTS USED IN FINANCIAL REPORTS

CC Format Codes (cc) for Postable and Totaling Accounts

CODE	DESCRIPTION	SEQUENCE	PRINTS ON FINANCIAL REPORTS
IP	Identification for Posting Subaccounts No transactions are posted to these account numbers, but they appear on financial reports as totals of valid sub-accounts (VS).	Totals all VS accounts which follow it, down to next VP or IP account	All Reports
VS	Valid Subaccount Transactions are posted to these accounts but do not print on financial reports except Trial Balance. The balance is added to the previous IP or VP account.	Follows an IP or VP account	Trial Balance Only
VP	Valid Posting Accounts Transactions are posted to these accounts. These accounts appear on financial reports. They include in their totals the balances of Valid Subaccounts, as designated.	Totals all VS accounts which follow it, down to next VP or IP account.	All Reports

CODES FOR ACCOUNTS USED IN FINANCIAL REPORTS

CC Format Codes (cc) for Postable and Totaling Accounts (cont'd.)

CODE	DESCRIPTION	SEQUENCE	PRINTS ON FINANCIAL REPORTS
SS	Section Subtotal Totals all IP and VP accounts up to the previous SS, ST, TT, or GT account.	Follows accounts to be included in total.	All Reports
ST	Subtotal Totals all IP and VP accounts up to the previous ST, TT, or GT account. Overrides previous SS accounts.	Follows accounts to be included in total.	All Reports
TT	Total Totals all IP and VP accounts back to the previous TT or GT accounts. Overrides all SS and ST accounts. Used for totaling major headings such as "TOTAL LIABILITY."	Follows accounts to be included in total.	All Reports
GT	Grand Total Used only for "Total Assets and Liability." Totals all IP and VS accounts back to the previous GT account. Overrides SS, ST, and TT accounts.	Balance Sheet. Follows all account figures and totals.	Balance Sheet Only
NT	Net Profit and Loss Profit/Loss Statement. Posts to Balance Sheet automatically (as either NP or NS). Functions on statement as GT total. Totals the NP or NS accounts on the Profit and Loss Statement. There can be only one NT account.	Follows accounts to be included in total on Profit and Loss Statement	Profit and Loss Only

CODES FOR ACCOUNTS USED IN FINANCIAL REPORTS

CC Format Codes (cc) for Postable and Totaling Accounts (cont'd.)

CODE	DESCRIPTION	SEQUENCE	PRINTS ON FINANCIAL REPORTS
NP	Net Profit and Loss Balance Sheet only. Posted to automatically by NT account, and carries the NT from the P/L Statement to the Balance Sheet. Do not use both NP and NS.	Placed just above the Net Profit (Loss) total on Equity section of Balance Sheet	Balance Sheet Only
NS	Net Profit and Loss Balance Sheet only. Subtotals from the P/L Statement to the Balance Sheet. Functions as VS account.	Same Placement as NP	Balance Sheet Only
SR	Start Ratio Control Use when you wish to print sales breakdowns as a percentage of total sales. Used with ER (below).	Must be placed immediately before 1st account for which ratio of a total is to be calculated.	Profit/Loss Statement Only
ER	End Ratio Control Used with SR to indicate where Sales breakdown percentages end.	Must be placed immediately after last account (but before total) for which ratio is to be calculated.	Profit/Loss Statement Only

CODES FOR ACCOUNTS USED IN FINANCIAL REPORTS

CC Format Codes (cc) for Report Texts and Layout

CODE	DESCRIPTION	SEQUENCE	PRINTS ON FINANCIAL REPORT
LF	Line Feed Generates a blank print line.	Can precede or follow any account	All Reports
HF	Page Feed Starts a new page	Precedes 1st account you wish on new page	All Reports
GH	Group Header Describes a group of items, such as "CURRENT ASSETS."	Precedes any VP or IP account in this group	All Reports
TX	Multiple Line Group Header Description that's longer than one line. (No line skip in between.)	Precedes any VP or IP account in this group	All Reports
HL	Header Line Major heading on a report such as "ASSETS."	Precedes all accounts belonging to that heading	All Reports
LG	Legend Line Legend for Profit and Loss Statement or Balance Sheet. (Examples: "FOR THE PERIOD OF (date)" on P/L or "AS OF (date) on Balance Sheet	Usually follows HD.	P & L and Balance Sheet Only
HD	Main Financial Statements Header Title of any Financial report such as "BALANCE SHEET."	Precedes all accounts on a Main Financial Statement	All Reports
DS	Description Line Prints text statement line referred to on Auxiliary Code	Optional placement	All Reports
UL	Underline Prints an underline under previous figure	Must follow the figure to be underlined	All Reports
DL	Double Underline Prints a double underline under previous figure	Must follow the figure to be double underlined	All Reports

CODES FOR ACCOUNTS USED IN FINANCIAL REPORTS

dd

Auxiliary Code (dd)

CODE	DESCRIPTION	SEQUENCE	PRINTS ON FINANCIAL REPORTS
Ø1-Ø3 after LF	Used with Line Feed code, it tells how many lines to feed (skip) before printing the next item.	May be used after any account	All Reports
ØØ-99 after DS	Used with Description code, it gives the number of the Text line to be printed.	May be used before or after account.	All Reports
Ø1-Ø3 with B	For Balance Sheet accounts, this number tells which of the 3 Balance Sheet columns a figure should print in.	-	Balance Sheet Only

OPERATOR INSTRUCTIONS

GENERAL LEDGER

D-BASIC
Release: 001
Date: 07/31/79

Chart of Accounts
Maintenance
Add New Accounts
Screen 1
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2-1

This program is used to add new accounts to your Chart of Accounts file. For a description of Financial Statement Format codes, see the table entitled: "Codes for Accounts Used in Financial Reports."

```
CHART OF ACCOUNTS MAINTENANCE - ADD

                        1. ACCOUNT #      ....
                        2. DESCRIPTION
                        3. CTR BAL ACCT
                        4. AUTO-DIST CD
                        5. SECTION SUB?

                        6. F-S CODE 1
                        7. F-S CODE 2
                        8. F-S CODE 3

                        9. S-S CODE 1
                       10. S-S CODE 2
                       11. S-S CODE 3

                       12. S-A CODE 1
                       13. S-A CODE 2
                       14. S-A CODE 3

                       15. PAREN CODE
                       16. COMPRSS CODE
```

1. Account Number - Required. Enter the first 3 or 4 digits. Then press "RETURN". The system inserts a "-". Then you may optionally enter the next 1 to 3 digits. The digits to the left of the "-" are your main account numbers. The digits to the right are profit centers or separate company or division designation.

   At least 3 digits must be entered in the first 4 places. The next 3 places are optional. If no profit center digits are entered, the "-" is erased.

2. Description - Optional. Enter description as you wish it to appear on Financial reports. For certain Format Accounts (accounts which set up the appearance or format of the report), the description will not print on reports, but you may enter a description for your own reference, such as on a "LINE FEED" account.

3. Counter Balance Account - Optional. Enter 3 to 4 digits of the counter account number. The system inserts a "-". Then enter a 1- to 3-digit profit center if applicable. If the counter balance account is already on file, the description will be displayed. If it is not yet on file the message "ACCOUNT NOT ON FILE" will appear. This is OK and entry of this account can continue. Be sure to later enter the counter-balance account number.

4. Auto Distribution Code - Optional. Each account may be assigned an automatic distribution code from 1 to 999. This code should then be entered in Distribution Code file maintenance (Master Menu #3).

   Each automatic distribution code may be used by more than one G/L account number.

   If you are setting this account up as an automatic distribution account, we suggest you assign "998" as the profit center with a "VS" posting code. This should help in tracing distributed transaction activity.

5. Section Sub? - Optional. Enter "Y" (yes) if this is a section subtotal account; "N" if it is not. Defaults to N. This will provide a subtotal on the Trial Balance only. (Thus, if you wish to print a subtotal on the Trial Balance for "Assets" and "Liabilities," answer "Y" on the last account in that section.)

6. Financial Statement Format Code 1. See the procedure, "Codes for Accounts Used in Financial Reports."

7. Financial Statement Format Code 2.

8. Financial Statement Format Code 3.

   Steps 6, 7, and 8 are optional. Either type "RETURN" or enter 8 characters in the format a-bbb-cc-dd.

   a. First Digit - The first digit must be either a "B" (Balance Sheet) or "P" (Profit & Loss Statement). The system inserts a "-" when you press "RETURN".

   bbb. Sequence Number - 3 numeric characters. The sequence number determines how each account will be sorted for printing on financial reports. Profit and Loss and Balance Sheet accounts and Supporting Schedules may have the same sequence number. The system inserts a "-" when you press "RETURN".

   cc. Format Codes - These are the posting and formatting account codes. Enter one of 22 format codes: IP, VS, VP, SS, ST, TT, GT, NT, NP, NS, SR, ER, LF, HF, GH, TX, HL, LG, HD, DS, UL, DL. The system inserts a "-" when you press "RETURN".

   dd. Auxiliary Format Codes - A two digit numeric code. Use of this code will depend on the type of account.

Note: If you desire more than one format of the Balance Sheet or Profit and Loss Statement, enter the second Financial Statement format code in Step "7" and the third in Step "8".

9. Supporting Schedule Format Code 1.

10. Supporting Schedule Format Code 2.

11. Supporting Schedule Format Code 3.

For Steps 9, 10, and 11 either type "RETURN" or 8 characters must be entered, in the format a-bbb-cc-dd.

a. The first character must be a single 0 through 9 or A through H if you wish a one column print format as in the Profit & Loss Statement. Codes I through Z are used for 3-column format as in the Balance Sheet.

bbb, cc, dd. Sequence Number, Format Codes, Auxiliary Format Codes.

Used in the same manner as the Financial Statement Code.

Steps 12, 13, and 14 are reserved for Source and Application of Funds codes. These are not applicable in the present version of the General Ledger Programs.

15. Paren Code - Parenthesis Control Code. Required on all accounts where a balance or total will print. The parenthesis control is used to trigger printing of parenthesis on financial statements. Enter "C" to generate a parenthesis on a debit balance for an account that is normally a credit. Enter "D" to generate a parenthesis on a credit balance for an account that is normally a debit.

16. COMPRSS - Compression code. Required for all postable accounts. Defaults to "N" (no compression) on format accounts. Enter "P" for period compression, or "D" for date compression.

When date compression is used, all transactions for each day are compressed to one date transaction with the total amount for that day for each account.

When period compression is used, all transactions for each period are compressed to one transaction per period with the total amount for each account.

Type "END" in the "ACCOUNT #" position to end the process.

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Chart of Accounts
Maintenance
Add New Accounts
Screen 2
Page 1 of 2

Illustrated below is Screen 2 of Chart of Accounts Maintenance - Add New Accounts. This screen only appears if one or more of the financial statements format codes contains a "VS" or "VP" code (which denotes a postable account). These figures may be entered at a later date if desired through the change mode.

```
CHART OF ACCOUNTS MAINTENANCE - ADD

              ACCOUNT:  1000-998  TEST ACCOUNT

              ---BUDGETS---                          --COMPARATIVES--

    PERIOD-01. ........        PRIOR YR BEG BAL-00.
    PERIOD-02.                 END BAL LSYR PRD-01.
    PERIOD-03.                 END BAL LSYR PRD-02.
    PERIOD-04.                 END BAL LSYR PRD-03.
    PERIOD-05.                 END BAL LSYR PRD-04.
    PERIOD-06.                 END BAL LSYR PRD-05.
    PERIOD-07.                 END BAL LSYR PRD-06.
    PERIOD-08.                 END BAL LSYR PRD-07.
    PERIOD-09.                 END BAL LSYR PRD-08.
    PERIOD-10.                 END BAL LSYR PRD-09.
    PERIOD-11.                 END BAL LSYR PRD-10.
    PERIOD-12.                 END BAL LSYR PRD-11.
    PERIOD-13.                 END BAL LSYR PRD-12.
                               END BAL LSYR PRD-13.
```

1. Budgets - Enter 1 to 8 numeric characters. Enter even dollars only (i.e., -nnnnnnn converts to nn,nnn,nnn-). Amount can be negative

   Type "D" in the Budgets column "Period - 01" position to default to all zeros in all periods.

   Budgets must be entered each year after the year-end procedures.

   Budgets are useful on the Profit and Loss Statement. If entered, they will show Current Period budget figures and year-to-date figures. Budgets will appear on those financial statements you choose to print budget figures.

2. Comparatives - Enter 1 to 10 numeric characters with a 2-digit decimal place (i.e., -nnnnnnnnnn converts to nn,nnn,nnn.nn-). Amount can be negative.

   Type "D" in the comparatives column "Prior Yr Beg. Bal - 00" position to default to all zeros in all periods.

   Comparatives need only be entered when initially setting up the General Ledger system. Once you have ended your first year on the system and run the Year End Procedure, Year End will automatically update your new year's comparatives, using your previous year's balances.

   For Balance Sheet accounts, enter the ending period balance. For Profit and Loss accounts, enter the period-to-date figures. Example: the Balance Sheet March balance on Cash would be as of March 31. The Profit and Loss total for March on Salaries and Wages would be the total of January, February, and March (with a January - December fiscal year and accounting periods set up as monthly).

Note: For both Budgets and Comparatives you normally would enter negative amounts for credit accounts and positive amounts for debit accounts.

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Chart of Accounts
Maintenance
Change/Inquire
Accounts
Page 1 of 1

2-2

This program displays current account information on the screen and provides the ability to make changes.

```
    CHART OF ACCOUNTS MAINTENANCE - CHANGE/INQUIRE

                          *1. ACCOUNT #     1100-100
                          2. DESCRIPTION    TOTAL CASH ON HAND
                          3. CTR BAL ACCT
                          4. AUTO-DIST CD
                          5. SECTION SUB?   N

                          6. F-S CODE 1     B-064-ST-01
                          7. F-S CODE 2
                          8. F-S CODE 3

                          9. S-S CODE 1
                         10. S-S CODE 2
                         11. S-S CODE 3

                         12. S-A CODE 1
                         13. S-A CODE 2
                         14. S-A CODE 3

                         15. PAREN CODE     D
                         16. COMPRSS CODE   P

    ANY CHANGE ?  .
```

The screen will ask for Account Number. Enter the first 3 or 4 digits and press "RETURN". The system will generate the "-". Enter the last 3 digits if applicable and press "RETURN".

Data entry is the same as "ADD NEW ACCOUNTS".

Type "END" in the "Account #" position to end the process.

Screen 2 will also appear, if this is a postable account.

D-BASIC
Release: 001
Date: 07/31/79

2-3

This program allows deletion of unused or inactive accounts.

```
        CHART OF ACCOUNTS MAINTENANCE - DELETE

                          *1. ACCOUNT #      1000-100
                           2. DESCRIPTION    TEXT LINE
                           3. CTR BAL ACCT
                           4. AUTO-DIST CD
                           5. SECTION SUB?   N

                           6. F-S CODE 1     B-005-DS-01
                           7. F-S CODE 2
                           8. F-S CODE 3

                           9. S-S CODE 1
                          10. S-S CODE 2
                          11. S-S CODE 3

                          12. S-A CODE 1
                          13. S-A CODE 2
                          14. S-A CODE 3

                          15. PAREN CODE     D
                          16. COMPRSS CODE   N

        OK TO DELETE ?  .
```

The screen asks for Account Number. Enter the first 3 or 4 digits and press "RETURN". The system will generate the "-". Enter the last 3 digits if applicable and type "RETURN".

The screen then displays current information on that account number. The screen will ask "RIGHT ACCOUNT?". A "Y" (Yes) answer means that account will be deleted. A "N" (No) answer will not delete the account, but will inquire for another account number.

To end the process, type "END" in the "Account #" position.

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2-4

This program will provide a printout of all current information regarding accounts on the Chart of Accounts file.

```
CHART OF ACCOUNTS MAINTENANCE
PRINT-OUT



                    PLEASE ENTER

                         1. STARTING ACCOUNT  ....

                         2. ENDING ACCOUNT

                         3. SHOW BUDGETS ?

                         4. SHOW COMPARATIVES ?

                         5. PROFIT CENTER
```

This program may be run at any time. The accounts will print in account number sequence.

1, 2. Enter starting and ending numbers as requested on the screen. Defaults to "ALL" on "RETURN".

3. Show Budgets? - Enter "Y" (yes) if you wish budget figures to be printed. A "N" (no) answer will skip budget figures. Defaults to "Y" on "RETURN".

4. Show Comparatives? - Enter "Y" (yes) is you wish last year comparative figures to be printed. A "N" (no) answer will skip comparatives. Defaults to "Y" on "RETURN".

5. Profit Center - If there are not Profit Centers the item will not be requested. If you wish to select Accounts for only one Profit Center, enter the 1 to 3 digit Profit Center desired. Defaults to "ALL" on "RETURN".

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2-5

A printed report of all accounts and their financial statement format codes may be obtained with this program. This report sorts accounts by the sequence number in the Format code.

Accounts may be obtained separately for:

All Balance Sheet accounts
All Profit and Loss accounts
All Supporting Schedules accounts

```
PRINT FINANCIAL STATEMENTS FORMAT


          1. PLEASE ENTER FORMAT # (1-3)     .

          2. SHOW BALANCE SHEET ACCTS ?

          3. SHOW PROFIT & LOSS ACCTS?

          4. SHOW SUPPORTING SCHED ACCTS?

          5. PRINT ACCT #'S FOR POSTABLE
             ACCOUNTS ONLY?
```

1. Format No - Required. Select 1, 2, or 3. If you have only one format, enter #1.

2. Balance Sheet Accounts - Required. Answer "Y" (Yes) or "N" (No). Defaults to N.

3. Profit & Loss Accounts - Required. Answer "Y" (Yes) or "N" (No). Defaults to N.

4. Supporting Schedule Accounts - Required. Answer "Y" (Yes) or "N" (No). Defaults to N.

5. Postable Accounts Only - Required. Answer "Y" (Yes) or "N" (No). Defaults to N. If you answer Yes, all accounts will print, but account numbers will be suppressed for nonpostable accounts. Description and format codes will still print. If you answer No, all account numbers will print.

Note: If you answer "N" to #2, 3 and 4 then the system will respond, "TOO MANY 'N' ANSWERS". You must answer "Y" to at least one of them.

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MASTER MENU ITEM #3 - DISTRIBUTION CODE FILE MAINTENANCE

This program may be run on request. This allows add, change and inquire, deletion and print of automatic distribution codes. Automatic distribution will distribute the transaction amount of a designated account to specified General Ledger accounts (according to the percentages set up in this program).

Automatic distribution is optional. Whenever a journal transaction entry is made to an account with a distribution code on file, the operator is given the option to automatically distribute or not.

```
DISTRIBUTION CODE FILE MAINTENANCE

                    PLEASE SELECT APPLICATION .

                         1. ADD NEW CODES

                         2. CHANGE/INQUIRE CODES

                         3. DELETE CODES

                         4. PRINT OUT CODES
```

Notes:

a. Automatic distribution may be made to either multiple accounts or profit centers.

b. Distribution may be made to a maximum of 12 General Ledger accounts.

c. Distribution must be made to valid posting accounts.

Automatic Distribution - Explanation and Examples

Automatic distribution will distribute the amount of a designated account to specified G/L accounts. The accounts, and the specified percentages of distribution, are set up in this procedure.

Account 2500-998 has the following automatic distribution:

Account No.	Distribution %	Description
2510-nnn	50%	Salary - Administrative
2520-nnn	30%	Salary - Sales
2530-nnn	20%	Salary - Personnel

Distribution Percentages to General Ledger Accounts

An employee's salary is to be distributed according to the above percentages. The entry is made as follows (in the "Journal Transaction Entry & Editing" procedure, Master Menu Item #5):

Account No.		DR	CR
2500-998	Salary: Auto Distr.	800	
1000-nnn	Cash		600
1500-nnn	Withholding		200

Entry Made by Operator

After entry, the operator would designate that account 2500-998 is to be automatically distributed. The system will generate and post the following entry:

Account No.		DR	CR
2510-nnn	Salary - Administrative	400	
2520-nnn	Salary - Sales	240	
2530-nnn	Salary - Personnel	160	
1000-nnn	Cash		600
1500-nnn	Withholding		200

Computer-Generated Entry for Automatic Distribution

Coding:

Each group of auto distribution accounts is given a distinct distribution code. Distribution codes from 1 to 999 are allowed.

Example:

	Account No.	Distribution %
Code 1	3265-nnn	40%
	3470-nnn	23%
	3475-nnn	37%
Code 2	1160-nnn	11%
	1190-100	22%
	1190-200	36%
	1190-300	18%
	4710-nnn	13%

Codes for Distribution to General Ledger Accounts

When coding the Chart of Accounts, each account may be assigned a distribution code. Whenever an entry is made to an account with a distribution code on file, the operator is given the option to automatically distribute. If the operator does not choose automatic distribution, the entire amount entered in the account is posted to that account.

If the operator chooses to automatically distribute, the computer reads the distribution code for the account and distributes to the accounts and percentages contained within the code (when posting occurs).

NOTES:

- Only one automatic distribution code is allowed for each G/L account.
- Each automatic distribution code may be used by more than one G/L account number.
- Distribution may be made to valid posting accounts only.
- Each General Ledger account may be included in more than one auto distribution code.

Main Distribution Accounts:

While setting up the Chart of Accounts, it may be advantageous to set up main distribution accounts.

The suggested procedure is as follows:

1) For each automatic distribution code, set up a VS account with a profit center designation of 998. The sole purpose of this account is to function as a main distribution account.

2) The main account number (first four digits) may be an account number relating to the distribution accounts or an independent number.

Code 1:	Account #	Percent	Description
	5090-100	40%	Utilities
	5090-200	30%	Utilities
	5090-300	30%	Utilities

The main distribution account could be set up as follows:

5090-998	Utilities: Automatic Distribution	P-nnn-VS-00

Use of Code 998 to Track Auto Distributions

All entries to account 5090 to be automatically distributed are entered through account 5090-998.

This will provide a variety of advantages.

- The operator will know that all entries to a 998 account are to be automatically distributed. They can then be easily traced.

- At the end of each period, a trial balance may be obtained. There should not be any activity in any accounts with a 998 profit center since all transactions should have been distributed.

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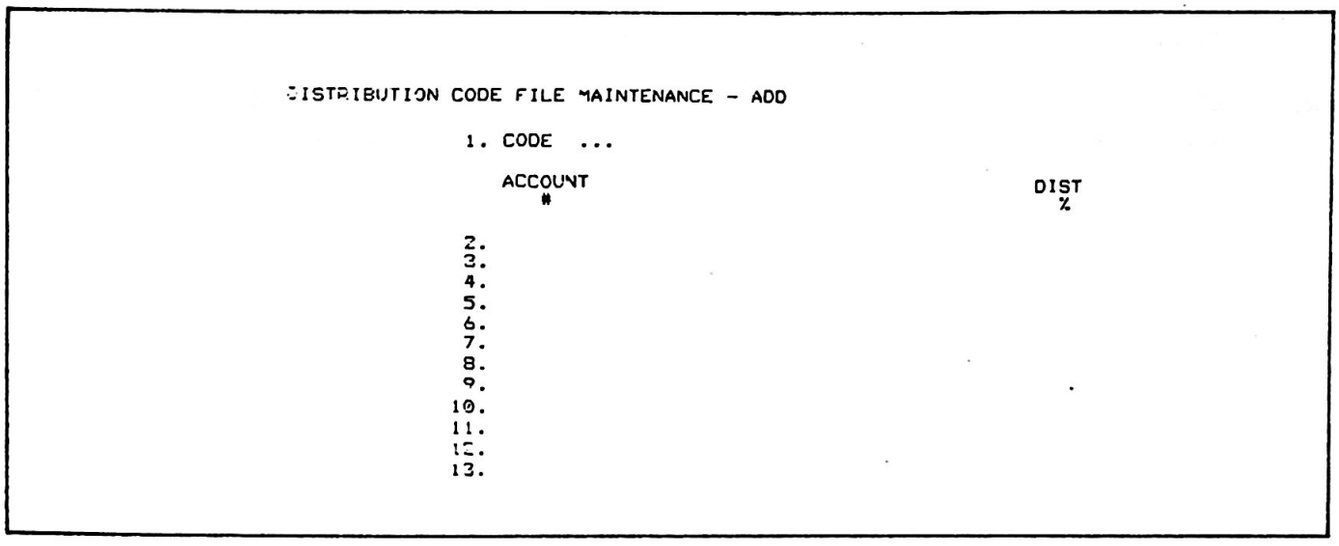
Distribution Code
File Maintenance
Add New Codes
Page 1 of 1

3-1

This program allows addition of new distribution codes.



1. Code - Required. Enter any number from 1 to 999. The code must not already be on the Distribution file. This number should be the same as the distribution code on the main account record in the Chart of Accounts file. (That account number, in the Chart of Accounts file, should have a profit center designation of 998 to facilitate tracing distributed transaction activity.)

2-13. Account No. - At least one must be entered. The account number and the distribution percentage appear on one line.

Enter the account number(s) to which you wish journal transaction activity distributed. Use the same account number format as used in Chart of Accounts entry. All account numbers entered here must be valid posting accounts on the Chart of Accounts file.

After the first of a possible 12 account numbers, a "RETURN" instead of an account number will advance the operator to the "ANY CHANGE?" routine.

Distribution Percent - Enter the percentage for each account in the form nnnnn, which converts to nnn.nn. Negative not allowed. The total of all the percentages must = 100.00.

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Distribution Code
File Maintenance
Change/Inquire
Codes

3-2

This program allows you to request a display of current information about an individual distribution code on the screen, and allows you to make changes.

1. The screen asks for distribution code. When the code is entered the screen displays the current information about that code.

2. Changes are allowed. This procedure is repeated until the answer to "ANY CHANGE?" is "N" and you type "END" in the "CODE" position.

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3-3

This is used to delete no longer used distribution codes. Be sure the code is also deleted on any accounts in your Chart of Accounts file. The program will display current information about that code, and inquire "OK TO DELETE?"

To end the process, type "END" in the "CODE" position.

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3-4

This program allows printing of all or selected distribution code information. Enter starting and ending code, or type "ALL" or "RETURN" to obtain a listing of all distribution codes.

This listing may then be used to verify against your Chart of Accounts print listing that all accounts being distributed to are in fact on the Chart of Accounts file.

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MASTER MENU ITEM #4 - ACCOUNTING PERIOD MAINTENANCE

This program will set up the Accounting Period file, allow changes and inquiry and printing of the accounting periods.

The Accounting Periods may be set up according to your company's Accounting Period structure. A total of 13 periods are possible, and may be set up as desired, usually as monthly, or quarterly or semi-annual accounting periods. Budgets, comparative reports, and financial reports conform to the Accounting Periods specified on this file. The Year-End Procedure and the "Compress" function also use this file as a control for your specified accounting periods.

```
ACCOUNTING PERIOD MAINTENANCE



                    PLEASE SELECT APPLICATION .

                         1. BUILD NEW PERIODS

                         2. CHANGE/INQUIRE PERIODS

                         3. PRINT PERIOD LIST
```

Type "END" in the "PLEASE SELECT APPLICATION" position to return to the Master Menu.

Note: When the Year-End procedure is run, all periods in this file are automatically advanced one year.

The current period is referenced during General Ledger transaction entry. Any transaction which is entered with a date not conforming to this period will trigger a warning message to the operator. The operator has the option to override this warning.

There is no "Delete" procedure for this program. If you wish to enter more or fewer periods than are currently in the file, you must rebuild the entire file. Type "Ø" in answer to "WHAT NUMBER?" Then type "END" on line Ø. The program will return to the Accounting Period menu and you may select #1 to rebuild the file.

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4-1

This program will build or change the Accounting Period file.

Enter your normal accounting periods according to your fiscal year. Periods may be monthly, quarterly, etc. The dates entered for each period are at your own discretion.

If there was a previous Accounting Period already set up, this program will delete that file and allow you to rebuild it from the beginning. If you wish to enter more periods or less periods than are currently on file you must rebuild the entire file, so this program is the one to use even though you are "changing" the Accounting Period file.

```
ACCOUNTING PERIOD MAINTENANCE - ADD

                    PERIOD     START          END

               CURRENT-0.      ......

                      1.
                      2.
                      3.
                      4.
                      5.
                      6.
                      7.
                      8.
                      9.
                     10.
                     11.
                     12.
                     13.
```

0. Current Accounting Period - Required. Enter the current accounting period in the format MMDDYY. Ending date must be greater than start date. The current period will need to be changed by the user each time you start a new accounting period. Use the "Change/Inquire Periods" procedure.

1-13. Accounting Period 1 through 13 - At least two are required. Enter the start and end dates of each accounting period (format MMDDYY for each). Be sure to enter the correct last day of each month so that all days in the year are included.

The program will check to see that the "Current" starting and ending dates match one of the Accounting Periods 1-13. If not, an error message will be displayed.

Example: If your fiscal year is January 1 through December 31, and your accounting periods are monthly, your "current" period might be starting August 1, 1979 and ending August 31, 1979. Your Period file would look like this:

PERIOD	START	END
CURRENT-0.	08/01/79	08/31/79
1.	01/01/79	01/31/79
2.	02/01/79	02/28/79
3.	03/01/79	03/31/79
4.	04/01/79	04/30/79
5.	05/01/79	05/31/79
6.	06/01/79	06/30/79
7.	07/01/79	07/31/79
8.	08/01/79	08/31/79
9.	09/01/79	09/30/79
10.	10/01/79	10/31/79
11.	11/01/79	11/30/79
12.	12/01/79	12/31/79
13.		

When no more are to be entered, press "RETURN". "ANY CHANGE?" will be displayed.

Once "ANY CHANGE?" has been displayed, if you wish to have a greater quantity of periods than you just built, you must rebuild the entire Period file. Type "Y" to "ANY CHANGE?", then "Ø" to "WHAT NUMBER?". Type "END" on Line Ø. Program returns to the Accounting Period menu. Select #1 and rebuild.

When "N" is typed in answer to "ANY CHANGE?", the data is recorded in the Period file and the program returns to the Accounting Period menu.

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Accounting Period
Maintenance
Change/Inquire
Periods
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4-2

This program is used at the end of every accounting period, after financial reports are printed, in order to set up a new "Current" period.

After selection, the program displays any data currently in the Accounting Period file. If there is no data in the period file, the message "NO PERIOD FILE...TYPE RETURN" is displayed. The program will return to the Accounting Period menu and you may select #1 to build the Period file.

If there is data in the Period file, you may change a line at a time by answering "Y" to "ANY CHANGE?" and typing in the line number in answer to "WHAT NUMBER?"

If you wish to enter more periods or fewer periods than are currently in the file, you must rebuild the entire file. Type "Ø" in answer to "WHAT NUMBER?" Then type "END" on Line Ø. The program will return to the Accounting Period menu and you may select #1 to rebuild the file.

Note: This program will be run each period after printing financial statements and closing the General Ledger for that period. Set up your new current period by typing "Ø" in answer to "WHAT NUMBER". Then enter the starting and ending dates of the new current accounting period.

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4-3

After you select this procedure, the program checks the Period file for data. If there is no data in the Period file, an error message appears on the screen, followed by a display of the Accounting Period menu. You may then select #1, "BUILD NEW PERIODS."

If there is data in the Period file, it will be printed. After printing, the Accounting Period menu is displayed.

MASTER MENU ITEM #5 - JOURNAL TRANSACTION ENTRY & EDITING

Through this program journal entries are made to the General Ledger.

Basic Entry:

Five fields are used for each transaction.

1. G/L Account Number
2. Transaction Date
3. Debit or Credit Amount
4. Source Code
5. Transaction Reference

- Each Journal entry is considered a transaction. Either a debit or credit amount is allowed.

- Each G/L entry allows for a source code up to six characters. The source code is an optional entry designed to allow an efficient audit trail. You may later obtain a source cross reference listing (see Master Menu Item #10). The source code would usually be a reference to a subsidiary journal, such as "AP" for Accounts Payable.

A running total of all transactions entered is displayed. After all transactions are entered, this should equal .ØØ. The system will not allow posting of out-of-balance transactions.

Any transaction entered with a date out of the current period will generate a message to that effect. You will be allowed to continue entering that transaction. This is a warning that your current period may not be set up on your Accounting Period file. However, you may enter transactions outside of your current period.

Automatic Counterbalancing:

For any General Ledger account with a counter balance account on file, the operator is given the option to counter balance the entry. If the operator chooses to counter balance, the system will generate an entry for the opposite amount to the counter balance account.

Accrual Reversals

Any transaction entered with a source code that matches the Accrual Source Code in the Control file and which has not been auto counter-balanced is automatically reversed the next period. The automatic entry will use the first day of the subsequent period as the transaction date. The operator is given the option for each entry to generate the automatic reversal.

Automatic Distribution

For any General Ledger account with an automatic distribution code on file, the operator is given the option to auto distribute the entry if either of the above two options was not chosen. If the operator chooses to auto distribute, the system will automatically calculate and post the transaction amounts according to the percentages specified by the auto-distribution code.

```
G/L TRX ENTRY

        PLEASE SELECT APPLICATION .

                    1. ENTER (ADD) NEW TRX

                    2. CHANGE EXISTING TRX

                    3. DELETE EXISTING TRX

                    4. PRINT TRX EDIT LIST

                    5. PRINT JOURNAL & POST
```

Type "END" in the "PLEASE SELECT APPLICATION" position to return to the Master Menu.

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Journal Transactions
Entry & Editing
Add New
Transactions
Page 1 of 2

5-1

This program may be run on request. This is used to add journal transaction entries for posting to General Ledger accounts.

```
G/L TRX ENTRY - ADD

          1. ACCOUNT #    ....

          2. TRX DATE

          3. DEBIT AMT

          4. CREDIT AMT

          5. SOURCE

          6. REFERENCE

        RUNNING BALANCE:          0.00
```

1. Account No. - Required. Enter 3 to 4 digits, then type "RETURN". The system will insert a "-" unless you type "RETURN" again. Otherwise enter the profit center designation. The account must be a valid posting account ("VP" or "VS") in the Chart of Accounts file. (For year-end closing of Net Income, "NP" or "NS" accounts are valid posting accounts.)

2. Transaction Date - Required. Enter date in the format MMDDYY. If the date is outside of the current accounting period, a message to that effect will be displayed. You may continue to enter the transaction if desired. Dates default to the last transaction entered on "RETURN".

3-4. Debit Amount or Credit Amount - Optional. Enter 1 to 10 numeric characters. Debits or credits are entered as positive. The computer makes credits "minus" in the file. It is not possible to enter a debit and credit for the same transaction; therefore, select either Item 3 or Item 4, but not both. You enter them both as positive; the computer generates a "minus" sign for a credit amount.

5. Source - Optional. Enter 1 to 6 characters. This is your own code for audit trail use. Each code name which you develop represents a group of entries. Examples would be "AP" for Accounts Payable or "PR" for Payroll. This code will be used when you print the Source Cross Reference report (#10 on Master Menu). Defaults on "RETURN" to last Source entered.

   One possible source code is the accrual source code, which you would have entered on your control file to make possible an automatic accrual reversal next period. If this is a transaction for which you wish automatic reversal, enter the same source code as in your control file.

6. Reference - Optional. Maximum 30 characters. Used for reference or description. Defaults on "RETURN" to last Reference entered.

Notes:

If the account was coded with a postable counter-balancing account, then you are given the option of generating a counter balancing transaction. The screen asks:

AUTO COUNTER BALANCING ENTRY CODED FOR: NNNN-NNN
DO YOU WISH TO GENERATE THIS COUNTER BALANCING TRX?

If the account was coded for auto distribution, then you are asked the auto distribution question at the bottom of the screen:

DO YOU WISH TO GENERATE AUTO DISTRIBUTIONS?

If the source entered matches the accrual source code in the Control file, then you will be given the option of doing an accrual reversal:

DO YOU WANT AN AUTO ACCRUAL REVERSAL?

A transaction(s) will be created for you if you chose the auto counter-balance distribution, or auto accrual/reversal options. The transaction amount will be split according to the percentage distribution you have set up if you chose the option of automatic distribution.

Should you select any one of the three options (counter balance, auto distribution, or accrual reversal) the other two do not appear.

A running total of debits and credits is displayed on the screen. This will stay the same if you've selected the Counter Balance or Auto Accrual Reversal options.

To end, type "END" in the Account Number position.

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5-2

This program may be run on request to change an existing Journal transaction (if done before that transaction is posted), and to display a transaction entry on the screen.

When changing amounts, enter zero in the debit or credit amount field greater than zero. This will give the message "DEBIT AND CREDIT BOTH ZERO. DO YOU REALLY WANT TO DO THAT?" Answer "N" (No). You will be started back at the debit. If you desire to put a value there, do so. Then type "RETURN" for credit. Otherwise, type "RETURN" on the debit and a value for the credit.

When amounts are changed, your "running balance" is also changed.

If you need to change a transaction after posting is completed, you must enter a offsetting transaction to cancel the incorrect transaction, then re-enter the correct transaction. This provides an audit trail of all correction transactions.

To end the Change/Inquire process, type "END" in the Account Number position.

OPERATOR INSTRUCTIONS

GENERAL LEDGER

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5-3

This program may be run on request to delete an existing journal transaction. It can only be done before the transaction is posted. (After posting, journal entries can only be corrected by making a separate, offsetting entry.) After the operator enters the account number and date, the screen will display the transaction. If it is the right transaction and you wish to delete it, answer "Y" to the question "DO YOU WISH TO DELETE?"

When a transaction is deleted, your "running balance" is changed.

To end the process, type "END" in the Account Number position.

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Journal Transaction
Entry & Editing
Print TRX
Edit List
Page 1 of 1

5-4

This program may be run at any time to provide a listing of all journal transactions not yet posted. It may then be used to verify correct entries. If corrections are required, select #2 (Change Existing Transaction) or #3 (Delete Existing Transaction) to change or delete an incorrect transaction.

After printing is completed the screen will display the Journal Transaction Entry & Editing Menu.

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This program will print all transaction entries and post to the year-to-date journal file. The printed journal is your permanent record of all transactions posted.

- For all counter posted entries, the transaction generated is printed.
- For all accrual reversals, the reversing entry is printed.
- For all automatic distributions a breakdown by account is printed.

All transactions are totaled, and if your total does not equal zero, posting will not occur. A message will print on the General Ledger Transaction Register and on the screen to inform you that posting cannot proceed:

```
G/L TRX ENTRY PRINT OUT




        OUT OF BALANCE - POSTING CANNOT PROCEED

    TYPE 'Y' TO RETURN TO THE G/L TRANSACTION ENTRY MENU

                FOR FURTHER EDITING  Y
```

To return to the Master Menu, type "END" in the "PLEASE SELECT APPLICATION" position.

MASTER MENU ITEM #6 - TRIAL BALANCE/GENERAL LEDGER REPORT

A General Ledger Report or Trial Balance may be printed at any time.

A General Ledger Trial Balance may be obtained:

- For any dates within the fiscal year
- For a selected profit center (if used) or consolidated

Both the Detail and Summary may be obtained with date and profit center selection. The Detail report is a detailed General Ledger report listing all transactions by account. The Summary is a Trial Balance with summary totals by account.

Note:

Only transactions posted to the Year-to-Date General Ledger file are reported. Unposted transactions are not printed.

```
PLEASE ENTER

     1. STARTING DATE      ......

     2. ENDING DATE

     3. STARTING ACCOUNT

     4. ENDING ACCOUNT

     5. SHOW DETAIL?

     6. PROFIT CENTERS
```

1. Starting date - Required. Enter starting date in the format MMDDYY.

2. Ending date - Required. Enter ending date in the format MMDDYY.

   Starting and ending dates should be within the fiscal year. Defaults to current period on "RETURN".

   If either the starting or ending dates are outside the bounds of the first period's starting date and last period's ending date (as established in Accounting Period Maintenance) then a message, "WARNING - DATES NOT A STANDARD ACCOUNTING PERIOD - ARE DATES OK?" will be displayed. Type "Y" or "N".

3-4. Starting Account, Ending Account - Required. Enter starting and ending account numbers. Type "ALL" or "RETURN" to obtain all account numbers.

If, by error, an ending account number which is smaller than the starting account number is entered, the ending account number will default to the starting account number.

5. Show detail? - Required. Enter "Y" (yes) or "N" (no). Defaults to "Y" on "RETURN".

Detail: (General Ledger Report)

- Shows beginning balance;
- Details all entries posted to the account for the specified period. If compression has been run for a period, only the compressed figures are reported;
- Reports net change and ending balance for the period;
- Prints account subtotal, section subtotal (as specified in the chart of accounts) and grand totals.

Summary: (Trial Balance)

- Shows beginning balance.
- Prints total for debits and credits for the period reported.
- Reports net change and ending balance for the period.
- Prints account subtotal, section subtotal (as specified in the chart of accounts) and grand totals.

6. Profit Centers - Required. Enter profit center designation (1 to 3 numeric characters). Defaults to "ALL" on return. This question only appears if you have set up Multiple Profit Centers on your Control file.

Type "END" in the starting date position to return to the Master Menu.

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MASTER MENU ITEM #7 - ACCOUNT INQUIRY

This program can be run as often as desired, at any time. Through this program, a visual display of all journal entries made to an account within a specified period is available.

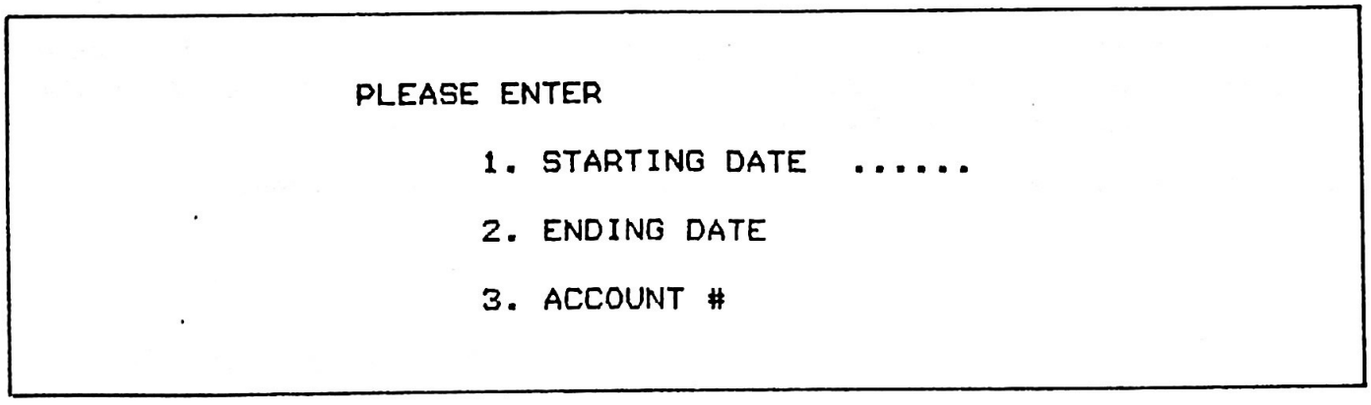
Each entry is displayed with the following detail:

- Transaction Date
- Source Code
- Debit or Credit Amount
- Reference

For each account:

- Beginning Balance;
- Total Debits;
- Total Credits;
- Net Change;
- Ending Balance

are also displayed, at the end of all the entries.



1, 2. Starting Date, Ending Date - Required. Enter starting and ending dates in the format MMDDYY. Defaults to current period dates on "RETURN".

3. Account No. - Required. Enter account number.

If the number of entries is greater than available space on the screen, the message appears, "TO CONTINUE TYPE RETURN". Press "RETURN". The totals (described above) for this account appear at the bottom of the last screen.

To end the display of transactions, type "RETURN".

To end the inquire process, type "END" in the Starting Date position. The Master Menu then appears.

A sample Account Inquiry is given below.

```
GL ACCOUNT INQUIRY  ACCOUNT  1010-000  BANK NO. 1

 TRX-DATE  SOURCE      DR-AMOUNT      CR-AMOUNT  REFERENCE

 12/30/79  AR          7,413.00                  MONTH-TO-DATE
 12/30/79  01          1,502.00                  MONTH-TO-DATE
 12/30/79  01            268.00                  MONTH-TO-DATE
 12/30/79  01                       3,800.00     MONTH-TO-DATE
 12/30/79  AP                       2,828.00     MONTH-TO-DATE
 12/30/79  03                       2,350.00     MONTH-TO-DATE
 12/30/79  PR                       1,085.00     MONTH-TO-DATE
 12/31/79                2,634.00

    BEGIN-BAL       TOTAL-DR       TOTAL-CR     NET-CHANGE      ENDING-BAL

  374,926.00      11,817.30       9,183.00       2,634.00      377,560.00
                                                                TYPE RETURN
```

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MASTER MENU ITEM #8 - GENERAL LEDGER WORKSHEET

This program may be run at any time. It would normally be used at the end of the month, prior to printing financial statements, in conjunction with the Trial Balance, to assist with closing and adjusting entries.

```
G/L WORKSHEET



                    PLEASE ENTER

                        1. STARTING DATE      ......

                        2. ENDING DATE

                        3. STARTING ACCOUNT

                        4. ENDING ACCOUNT

                        5. PROFIT CENTERS
```

1, 2. Starting Date, Ending Date - Enter starting and ending dates in the format MMDDYY. If "RETURN" is typed, defaults to current period starting and ending dates.

If either the starting date or ending date is outside the bounds of the first period starting date or last period ending date in the Period file, a warning is displayed.

3, 4. Starting and Ending Account - Enter starting and ending accounts or type "RETURN" to default to "ALL".

If the ending account number is smaller than the starting account number, the ending account number defaults to the starting account number.

5. Profit Centers - Required. Enter profit center designation (1 to 3 numeric characters). Defaults to "ALL" on return. This question only appears if you have set up Multiple Profit Centers on your Control file.

Type "END" in the Starting Date position to return to the Master Menu.

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MASTER MENU ITEM #9 - FINANCIAL REPORT SELECTION

Financial Statements may be run at any time.

Your company would determine its financial statement reporting specifications and use this program to set up the desired reports. The specifications will determine which profit centers, financial statement formats and financial statements are to be printed.

- The first time you select this program, Items 1-12 will appear blank. You fill them in with specifications (format 1-3, number of copies, whether to print budgets and comparatives, etc.).
- After you've entered your selections once, the filled-in screen appears automatically thereafter. Any item on the screen may be changed at any time.
- You may have just one specification or up to 12.
- You select the specifications individually. There is no way to default to "ALL".
- Step 13 allows you to select as many of the report formats as you want, in any order.

```
FINANCIAL STATEMENTS
01/01/79  TO  01/31/79

   PLEASE ENTER REPORTING SPECIFICATIONS:

      PFC    FRMT  RATIOS  P&L   P&L   BAL   BAL   SCHED  SCHED
      CODE    #      ?     ORIG  B/C   ORIG  B/C   ORIG   B/C

  1.
  2.
  3.
  4.
  5.
  6.
  7.
  8.
  9.
 10.
 11.
 12.

 13. SELECT SPECIFICATIONS FOR THIS RUN:
ANY CHANGE ?  .
```

1 - 12. Specifications - Up to 12 reporting specifications are allowed. If you have fewer than 12 reports to specify, type "END" when you finish specifying them. For each specification the following data is needed:

a. Profit Center - Required. Type "ALL" or specify profit center numbers. Defaults to "ALL". This answer is not requested if you have not set up your Control file for multiple profit centers.

b. Format Code - Required. One digit, numeric only, numbers 1-3. Used to specify financial statement and supporting schedule format 1, 2, or 3. Defaults to "1".

c. Ratios - Print ratios on reports? Type "Y" (Yes) or "N" (No). Defaults to "N".

d. Profit and Loss Original - The number of P & L copies to be printed by the system: one digit, Ø-9. Defaults to "Ø".

e. P & L Budgets/Comparatives - Type "B" or "C" or "RETURN" for neither one. Defaults to blank.
B = Print Budgets on P & L
C = Print Comparatives on P & L

f. Balance Sheet Original - The number of balance sheet copies to be printed by the system. May be any digit Ø-9. Defaults to "Ø".

g. Balance Sheet Budgets/Comparatives - Type "B" or "C" or "RETURN" for neither one. Defaults to blank.
B = Print Budgets on Balance Sheet
C = Print Comparatives on Balance Sheet

h. Supporting Schedule Original - The number of supporting schedule copies to be printed by the system. May be any digit Ø-9. Defaults to "Ø".

i. Supporting Schedule Budgets/Comparatives - Type "B" or "C" or "RETURN" for neither one. Defaults to blank.
B = Print Budgets on Supporting Schedule.
C = Print Comparatives on Supporting Schedule

13. Select Specification for This Run - Type the particular specification you wish to print for this run (1 thru 12). You may specify more than one. Type "RETURN" when you have requested all specifications needed. The program prints the reports, and returns to Step 13 for selection of further report specifications. To end the process, type "END" to the question:

DO YOU WISH TO PRINT OR END? (P OR END).

If you wish to print the reports specified, type "P".

Example of Step 13 in use (see screen below):

```
FINANCIAL STATEMENTS
01/01/79  TO  01/31/79

   PLEASE ENTER REPORTING SPECIFICATIONS:

      PFC    FRMT   RATIOS  P&L   P&L   BAL   BAL   SCHED  SCHED
      CODE   #      ?       ORIG  B/C   ORIG  B/C   ORIG   B/C

 1.   ALL    1      N       1           1           0
 2.   ALL    3      N       2     C     2           0
 3.   100    1      Y       1     B     1     E     0
 4.   100    2      Y       1     B     0           1      B
 5.   100    3      Y       0           0           1      B
 6.   200    1      Y       0           1     B     1      B
 7.   200    2      Y       1     B     0           1      B
 8.   200    3      Y       0           0           1      B
 9.
10.
11.
12.

13. SELECT SPECIFICATIONS FOR THIS RUN: 1
ANY CHANGE ? N
DO YOU WISH TO PRINT OR END ? (P OR END) .
```

If the operator chooses 1, 4 and 7:

- A Consolidated Format #1 Profit and Loss Statement and Balance Sheet would print.
- Profit Center 100 Profit and Loss Statement and Supporting Schedules with budgets would print.
- Profit Center 200 Profit and Loss Statement and Supporting Schedules with budgets would print.

Notes:

Each specification is allowed one format. All reports generated from that specification line will be printed according to the corresponding format in the chart of accounts.

Ratios will print on statements only if SR and ER accounts are contained within that particular statement code.

Either budgets or comparatives may be printed on statements, but not both.

If schedules are printed, all schedules within the designated supporting schedule format will print. Selective printing of schedules is not allowed.

MASTER MENU ITEM #10 - SOURCE CROSS REFERENCE

The Source Cross Reference Report details all entries for a specified period by source code. Under each source code

- G/L account number,
- transaction reference,
- transaction date, and
- debit or credit amount

are listed for each transaction.

Source Codes are included to allow easy reference to original journals, registers, etc.

Example: If you have determined to put all automatic reversing entries under source code "ACRUAL", the Source Cross Reference Report will detail all entries under this code.

This program makes use of your "other" G/L Data Diskette, "GL DATA 2." Leave "GL DATA 1" in Drive 1 during this procedure. The screen will instruct you to remove the G/L System Diskette from Drive 0 and place "GL DATA 2" in Drive 0.

```
SOURCE CROSS REFERENCE



                    PLEASE ENTER STARTING DATE  ......

                    PLEASE ENTER ENDING DATE
```

1, 2. Starting Date, Ending Date - Type in the dates for the desired reporting period (MM/DD/YY). Defaults to the "Current Period."

After the report is printed, the Master Menu appears.

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MASTER MENU ITEM #11 - UPDATE COMPANY NAME

1. Upon selection of this program, the company name line will be displayed. The company name line is displayed as company name on Page One of the Profit and Loss Statement, Balance Sheet and Supplementary Schedules.

2. Type "N" to "ANY CHANGE?" to end the program.

```
COMPANY NAME



          PLEASE ENTER:

          COMPANY NAME  ..............................
```

Note: If this file is left blank, no name will print on the above Financial Statements.

This file could be used and changed if you print separate statements for each of multiple companies.

MASTER MENU ITEM #12 - YEAR END PROCEDURE

This program should be run only once per year, as the final step of your year end closing procedure. DO NOT SELECT THIS PROGRAM UNTIL THE FOLLOWING PROCEDURES ARE COMPLETE.

- Before the program is run, journal entries to close net income (loss) MUST be made. Use Procedure #5, "Journal Transaction Entry & Editing."

  To close net income:

  Debit the balance sheet NP or NS account to a Net Zero amount. Credit the Retained Earnings (or Capital) account.

  To close a net loss:

  Credit the balance sheet NP or NS account to a Net Zero amount. Debit the Retained Earnings (or Capital) account.

  This journal entry should have a date of the last day of the fiscal year which is being closed.

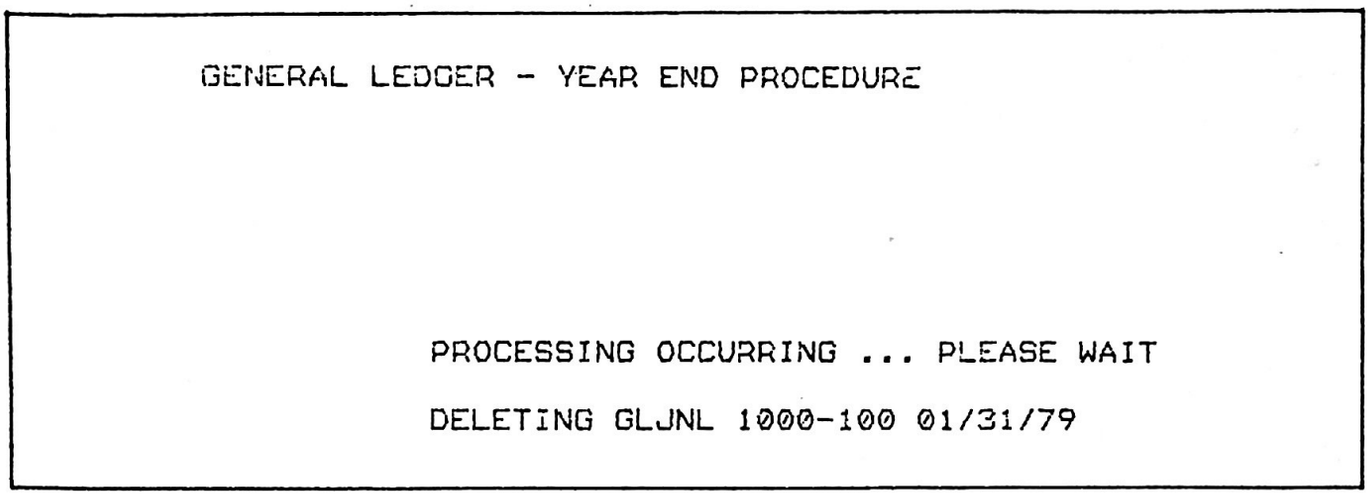
- Before this program is run, all closing financial statements should be run (including a Year End Trial Balance).

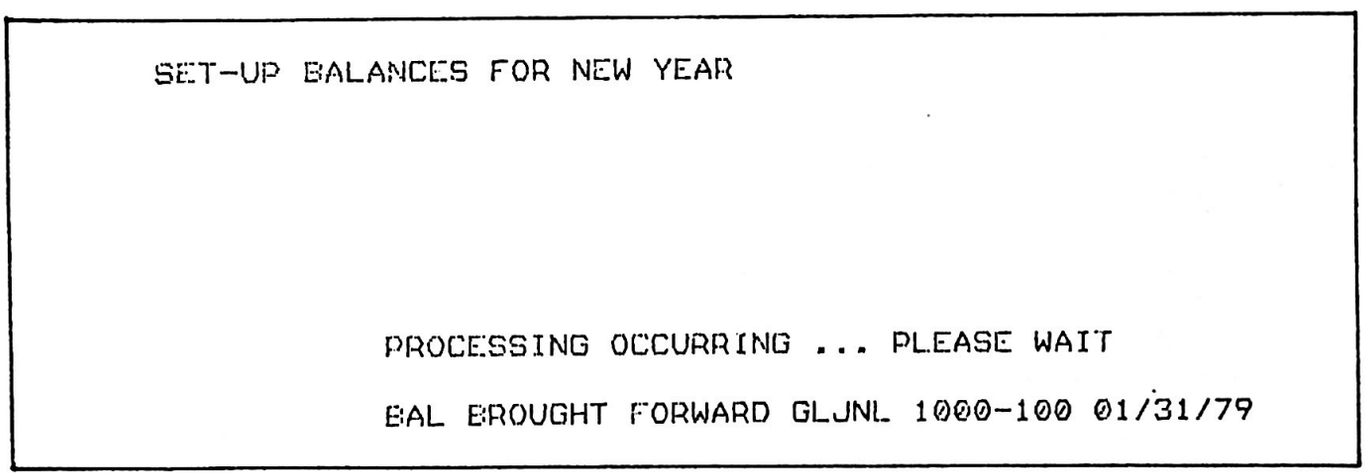
- You should back up the General Ledger files before running this program. This media may then be stored as a permanent record of the fiscal year's activity.

After the Journal is closed out, financial reports run, and backups made, run the Year End program. This program will consolidate all Year-to-Date transactions made to balance sheet accounts into one balance brought forward figure dated the last day of the fiscal year which is being closed. All Balances and Totals for each period for each account will be transferred to the Comparatives fields. These will then appear on your financial reports as "Last-Year Comparatives." It will then clear all transactions dated on or before the fiscal year ending date. (Note: transactions dated after the fiscal year ending date will remain on file.)

For P & L accounts, all transactions for the fiscal year are cleared and the beginning balance for the account is set to .00. (Note: transactions dated after the fiscal year ending date will remain on file.)

The program then advances each period in the Accounting Period by one year.





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MASTER MENU ITEM #13 - JOURNAL FILE COMPRESS

Each transaction posted to the G/L is retained on file. This may result in significant use of file space.

Three options are available:

1. If file space is not a problem, all transactions may be left on file.

2. Transactions may be compressed by date. When date compression is used, all G/L entries for each day are compressed to one transaction for that day for each account. The type of compression you chose for each account at the time you set up the account will determine how the transactions will be compressed for each account.

   Example:

   Account # - 5030-XXX Wages

	DR	CR
3/6	345.80	
3/6		22.44
3/6	182.40	
3/6	92.90	
3/29	252.08	
3/29	165.04	
	1,047.22	22.44

   After the transactions are compressed the file will contain:

   Account # = 5030-XXX Wages

	DR	CR
3/6	598.66	22.44
3/29	417.12	

3. Transactions may be compressed by period. When period compression is used, all entries for each period in each G/L account are compressed to one transaction for that accounting period for each account.

The program requests the ending date of the last accounting period to be compressed. After the records have been compressed, the Master Menu appears.

If "END" is typed instead of a date, the program will end before compressing any records.

MASTER MENU ITEM #14 - BACKUP G/L DATA DISKETTE

Your General Ledger Data Diskette #1 should be copied (backed up) each day you use it. It is best to keep a diskette from as many days as practical in your backup file. This way you can recover from a mistake which has gone unnoticed for a few days. You also should keep one from the end of each period, and prior to running the year-end procedure. Data Diskette #2 contains a temporary sort file and needs no backup.

To make a "backup copy" you need the current Data Diskette (today's) and a formatted target diskette (either a newly formatted one or one with out of date data on it that you are recycling from your backup file). After selecting item 14 from the Master Menu, the following message is displayed:

```
BACKUP DISKETTE

    PLEASE INSERT DATA DISKETTE INTO DRIVE 0

    INSERT BACKUP DISKETTE INTO DRIVE 1


          ENTER "DONE" WHEN READY
```

At this time, the current data diskette (today's) should be inserted in drive unit 0. The target diskette (the one to be copied onto) should be inserted in unit 1 (the drive closest to the keyboard). Enter "DONE" when you have the diskettes in the correct drives.

If the target diskette contains a previous backup, the date of that backup is displayed. The operator then has the option of continuing or aborting the backup.

```
     YOUR LAST BACKUP ON THIS DISKETTE WAS

          04/24/79

     DO YOU WISH TO CONTINUE Y/N ?
```

An "N" (No) cancels the backup process. For any further processing, remove the data diskettes, insert the operating diskette, and press "CODE" and "LOAD".

A "Y" will cause the following message:

PLEASE ENTER "COPY C"

Then type in "COPY C", as the program requests. If the target diskette contains data, the screen says:

```
TARGET DISK (UNIT 1) CONTAINS ACTIVE FILES
ENTER G TO CONTINUE
```

If it's all right with you to erase what's on the target diskette, press "G". The program takes a few minutes to copy the Data Diskette. When the data diskette has been copied, a "COPY COMPLETE" message appears at the bottom of the screen. At this time, both diskettes can be removed.

DO NOT TURN OFF THE COMPUTER UNTIL YOU HAVE REMOVED THE DISKETTES FROM THE DRIVES

ITEM #15 - INITIALIZE GENERAL LEDGER

In order to use your General Ledger software, you must initialize it. Your dealer may wish to do this for you. Initializing the system tailors it to your company's unique needs. These procedures tell the computer how much room to create on the diskette for each type of file, based on your company's current size and estimated growth. Initializing makes it possible for your company name to print out on reports and permanently stores control codes.

Your General Ledger system only needs to be initialized once, the first time you use it. In the event that you want to change something (such as the company name, or address, or control codes), you can do individual initializing procedures again.

Items you will need to Initialize the General Ledger System are:

1. The General Ledger System Diskette
2. 2 formatted diskettes. One should be labeled "GL DATA 1" and one "GL DATA 2."
3. Estimated counts, prepared in consultation with your dealer, of accounts and transactions.

The Menu for the Initialize programs is illustrated below:

```
INITIATE GENERAL LEDGER SYSTEM
PLEASE SELECT APPLICATION .

  1. ESTIMATE DISK REQUIREMENTS

  2. ALLOCATE FILES

  3. SET UP COMPANY NAME FILE

  4. SET UP G/L CONTROL FILE
```

You will select each of these items, in the order in which they are given above. That is, upon completing #1, the Menu appears on the screen, and you select #2. The pages which follow contain a description of each procedure.

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---

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This program creates data files that are sized according to your estimated number of accounts and your estimated number of transactions.

After you select #1, "ESTIMATE DISK REQUIREMENTS," the screen displays the following table:

```
ESTIMATE DISK REQUIREMENTS FOR GENERAL LEDGER

  NUMBER OF POSTABLE ACCOUNTS

  TOTAL NUMBER OF ACCOUNTS

  NUMBER OF TEXT LINES

  NUMBER OF G/L TRANSACTIONS

  NUMBER OF AUTO DISTRIBUTED ACCOUNTS

  NUMBER OF ACCOUNTING PERIODS PER YEAR

  ANTICIPATED ANNUAL GROWTH (%)
```

1. Number of Postable Accounts - Enter total number of General Ledger accounts to which you will be posting transactions.

2. Total Number of Accounts - This is the total number of accounts, including your postable accounts and formatting accounts. A rule of thumb is to add one account for every two postable accounts, e.g., with 100 postable accounts, enter 150 total accounts.

3. Number of Text Lines - Enter the total number of text lines you may have in the system at any one time. See "Text File Maintenance" in this manual for further description.

4. Number of G/L Transactions - This is the maximum number of transactions that you are likely to enter in a given month, including adjustment transactions.

5. Number of Auto Distributed Accounts - This is the total number of automatic distributed accounts. For example, if you automatically distribute your Utility expense to 6 different department accounts, enter "6".

6. Number of Accounting Periods per Year - Enter the total number of accounting periods in your fiscal year. Up to 13 are allowed.

7. Anticipated Annual Growth - Enter your expected growth from "0" (%) to "99." You may enter "0" here and include growth in the numbers for the above questions.

When you have typed in an amount beside each item on the screen (using your "Disk Space Requirements" Form), the screen displays:

```
DISK REQUIREMENTS

NUMBER OF BLOCKS
          YEAR1     YEAR2     YEAR3     YEAR4     YEAR5

DISK 0      272       272       272       272       272

DISK 1      895       895       895       895       895

DISK 2      609       609       609       609       609



DO YOU WISH TO INPUT NEW COUNTS? Y/N  ?
```

In response to the question:

DO YOU WISH TO INPUT NEW COUNTS?

you answer "N" for "No," if you have entered correct counts and the data will fit on your computer.

If you have made an error, or if the screen indicates that space available is not sufficient, type in "Y" for "Yes." The screen will re-display "ESTIMATE DISK REQUIREMENTS FOR GENERAL LEDGER" and you can enter the correct counts.

When you have answered "N" to the question "DO YOU WISH TO INPUT NEW COUNTS?," the program automatically returns to the "INITIATE GENERAL LEDGER SYSTEM" menu. The program defaults to "N" on "RETURN".

Now select #2, "ALLOCATE FILES."

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When you select this program, the F-85 automatically creates files on the General Ledger Diskettes. The system will allocate files on 3 diskettes:

1. GL System 1 - 4 temporary sort files
2. GL DATA 1 - all Permanent files
3. GL DATA 2 - 1 temporary sort file for Source Cross Reference listing.

The program sizes the files so that they are appropriate for the estimates you entered during Procedure 15-1. The messages illustrated below will appear. The first screen announces that the process has begun; the second set of messages appear, as appropriate, to instruct you for diskette insertion.

```
INITIATE GENERAL LEDGER SYSTEM
- ALLOCATE FILES
  COPYING COPYC
 ALLOCATING FILES FOR   5  YEAR GROWTH



PLEASE INSERT  GL SYSTEM 1  ON UNIT  0
ENTER 'DONE' WHEN READY:  DONE
PLEASE INSERT  GL DATA 2  ON  UNIT  1
ENTER 'DONE' WHEN READY:  DONE
PLEASE INSERT  GL DATA 1  ON UNIT  1
ENTER 'DONE' WHEN READY:  DONE
```

If the message "INSUFFICIENT SPACE" appears at the bottom of the screen, delete the files, then re-enter your Estimated Disk Space Requirements.

Upon returning to the initialing menu, select Item 3, "SET UP COMPANY NAME FILE."

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Initialize G/L System
Set Up Company Name File
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---

15 - 3

When you print reports, the computer "finds" the company name in this file and prints it out as part of the report heading. For Procedure 15-3, the screen displays:

```
SET UP COMPANY NAME


  COMPANY NAME
  ..................................................
  ADDRESS LINE-1
  ..................................................
  ADDRESS LINE-2
  ..................................................
  ADDRESS LINE-3
  ..................................................
  ADDRESS LINE-4
  ..................................................
```

Each line can contain a maximum of 50 characters, including both letters and numbers. If you press "RETURN," nothing appears in that line.

When you are through entering "ADDRESS LINE-4," the question appears, "DO YOU WISH TO MAKE CORRECTIONS? Y/N?" A No ("N") answer causes the Initializing menu to reappear. Pressing "RETURN" causes a default to No.

If you type in "Y" (Yes), the screen positions you to the first line, "COMPANY NAME." Go ahead and enter any changes.

When the Initializing menu appears, at the end of this procedure, select #4, "INITIALIZE GENERAL LEDGER CONTROL FILE."

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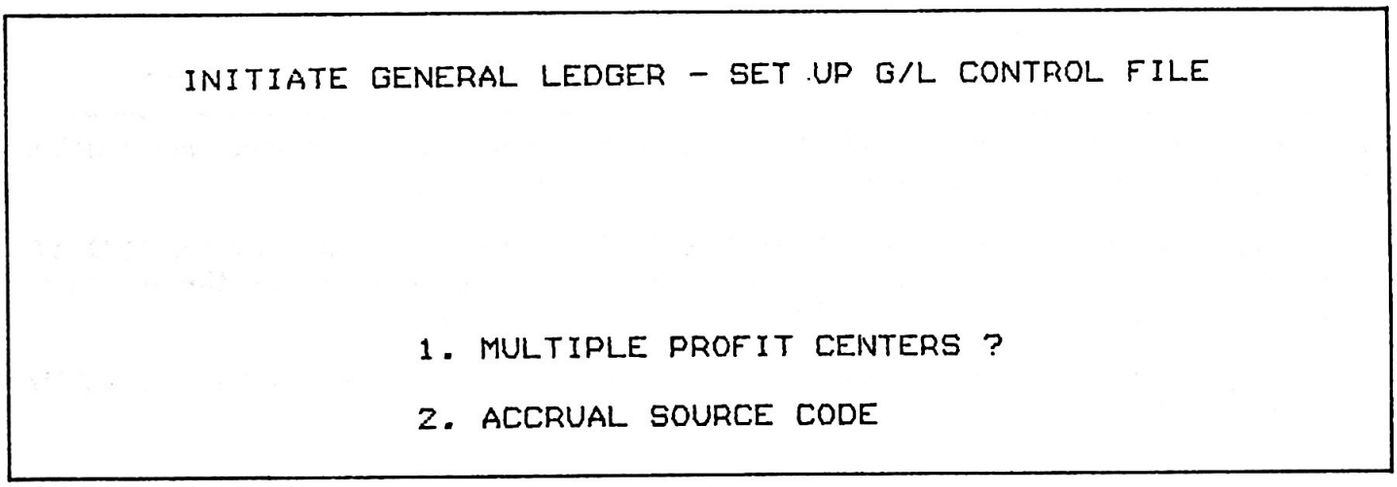
15-4

The G/L Control file will determine whether multiple companies or profit centers are to be maintained in the system. Also you may use an Accrual Source Code for transactions where you wish an automatic offsetting entry the following period.

- All data in the Control file may be accessed or changed at any time.
- If there is already data on the Control file, it is displayed. Otherwise, enter data requested per screen.
- Any changes can then be entered for specific screen items.
- Program returns to Initialize G/L System Menu.



1. Multiple Profit Centers? - Required. If you wish to maintain accounting information for separate companies or profit centers, enter "Y" (Yes). Otherwise enter "N" (No). Defaults to "N".

2. Accrual Source Code - Optional. If you wish to generate any automatic accural reversal entries, enter a source code. At the time you later enter journal transactions, use this same source code where transaction entry asks for "SOURCE". Enter 1 to 6 characters. Alphanumeric.

Automatic Accrual Reversals

The use of automatic accrual reversals is optional. When automatic reversals are used an accrual entry is reversed by the system in the next accounting period.

Example: The two accounting periods involved are:

03/01/XX - 03/31/XX
04/01/XX - 04/30/XX

On March 31, the following entry is made:

Account #		DR	CR
5060-nnn	Salary Expense	1,655.09	
2130-nnn	Accrued Salary		1,655.09

When this entry is posted, the system will automatically generate the following entry dated 4/1/XX.

Account #		DR	CR
5060-nnn	Salary Expense		1,655.09
2130-nnn	Accrued Salary	1,665.09	

Accrual entries are not necessarily automatically reversed. The only entries reversed are those whose source code corresponds to the accrual reversal source code in the G/L Control file. You may have more than one source code, but only one accrual source code.

When setting up the G/L Control file, the accrual source code is entered. All journal entries with a source code corresponding to that in the control file will be automatically reversed in the next period.

It is advisable to use the same source code for all clients. Up to six characters are allowed. A possible code could be "ACRUAL".

NOTE: When entering an accrual transaction, both the debit and credit entry must contain the accrual source code. If, for example, only the debit entry contained the accrual code, the next period only a credit entry will be generated by the system. This will put the company out of balance for that period.

GLOSSARY

Working Definitions of Terms
Used in Operating the F-85

Alphanumeric — Characters which are either letters or numbers or symbols, such as + , $ etc.

Application Package — A set of computer programs used to solve particular problems; i.e., accounting, scientific, financial, etc.

Applications Program — A program written to accomplish a specific user task (such as payroll calculations). Not all programs are for users; some programs are used by programmers to produce other programs.

Backup Diskette — A diskette which is a copy of another diskette is a "backup diskette." (Note: You will want to copy every diskette you have in case one is damaged or erased accidentally.)

Character — A single letter, number or symbol.

Command — An instruction given to the computer via the keyboard.

Computer — A unique machine that combines several functions: it records information (both words and numbers); plays back information (on a screen); manipulates information (performing calculations with numbers, and adding or deleting groups of words); and prints out information (words, numbers, and combinations of the two). The computer combines all these functions in one machine (eliminating several intermediate machines as well as a great deal of repetition and paperwork). The programmer can change the computer's operating rules in a variety of ways.

CR — CR stands for "Carriage Return" and is the same as the "RETURN" key on your Durango F-85.

CRT — Cathode Ray Tube. Video Display Unit (VDU) screen.

Cursor — The cursor is like a pointer on your video screen, and tells you what the computer is "looking at." It's a short line, about the length of an underscore. It moves as you type in answers and tells you where the next letter you can type will appear on the screen.

Data — Denotes any or all facts, numbers, letters, or symbols which can be stored, processed, or produced by a computer.

Data Entry — This simple noun phrase is a summary. It means: "The operator types answers (words and/or numbers) into the computer from the keyboard." The computer can copy data from other diskettes, and can select parts of the data on one diskette, but data entry must be done by an operator.

D-BASIC — The name of the language which Durango programmers use to talk to the computer. It consists of a set of commands that tell the computer what sequence to do things in (e.g., print question, wait for answer).

Default — Basically this term means that if you do not type in an answer, the computer will automatically provide one. For an explanation of when and how to use the "default" feature see "General Data Entry Rules."

Disk Drive — Something like the turntable and needle in a record player. Your diskette containing data, is the "record." As it revolves rapidly, the disk drive scans what is recorded there; feeding whatever data you want to the screen or the printer. The drive also positions to the appropriate file space when the computer is delivering information to be recorded.

Diskette — Round disks of plastic, coated with a ferro oxide material and encased in square envelopes of black paper. Both the paper and the diskette have a round hole in the middle. The paper casing also contains an oval cutout. These diskettes are specially made to receive and hold very tiny magnetic impulses from the computer. The computer can, in turn, "read" these impulses and translate them into letters and numbers. (Note: see the "F-85 Operators Manual" for instructions on handling and storing your diskettes). Diskettes are equally receptive to both "programs" (instructions) and "data" (records).

Document — A paper form, such as an invoice or credit memo, which contains written or printed data. The operator types this data from the document into the computer. Forms printed out by the computer, (statements or reports) may also be called documents.

Drive (Unit) — See "Disk Drive." Drive 1, or Unit 1, is the vertical slot closest to the keyboard. Drive 0 is the vertical slot to the left of Drive 1. Additional drives would have unit numbers 2 and 3.

Edit — To modify a body of data by deleting, inserting, or changing characters. Also, to check data for accuracy.

Error — A phrase that prints out on your screen when your answer is too long or should be in numbers instead of letters, or is for some other reason not recognizable to the computer. The message tells you what to do next. Also, program errors

occur when a particular program instruction cannot be executed, usually due to a flaw in the program. (Note: If you don't understand the message, check the "Video Display Error Message Table" in your F-85 Operators Manual. If you don't find it there, check your D-BASIC Reference Manual or call your dealer.)

Field — The area that your programmer has allocated to a particular part of a record on the diskettes or on the video screen. An example would be the name field on the customer file.

File — Sets of similar records, possibly contained on your diskette. One diskette will hold several files. Like file cabinet drawers, each file has a name (e.g., salesperson file, customer file).

File Maintenance — A procedure used to keep a file up to date by adding, modifying, or deleting information.

Floppy Diskette — Flexible magnetic disk used for storage of information.

Format — A procedure for preparing factory-fresh diskettes to hold data. This procedure "marks" various sectors of the diskette with magnetic index labels.

Hardware — Refers to the physical aspects of the computer; the keyboard, the disk drives, the printer, the screen, most of the insides, and the cover and any attachments. These are the "hard" components of a computer system, in contrast to the "soft" or programming instructions.

Initialize — Setting up the files and options for your particular business (entering your company name and estimating the number of records you will be entering as data). Includes setting up file sizes (allocating) according to your particular estimates.

Input — The process of typing information into the computer via the keyboard. (You can either input your records, or you can refer to the records you have as "input.")

Inquiry — Procedure for telling the computer to display specific information.

Interfaces — Connections and communications between units of computer equipment. Also used to describe processing between two or more application packages.

Key — The identifying information or field within a record. For example, the customer number is the key to the customer record; that means the computer must have that information to display that record for you. A second meaning, unrelated, is a key on the keyboard.

Language — Set of words and rules programmers use to give the computer instructions. The name of the language on your F-85 application software is D-BASIC.

Load — To take information from auxiliary or external storage (such as a diskette) and place it into memory storage, within the computer.

Load the System — An instruction or key which causes the computer to load the Operating System into computer memory, making programs and routines available for use.

Master Menu — The main list of functions available within an application program (e.g., print reports, input data).

Menu — A list of procedures that allows the operator to choose the desired one.

Module — Term used by programmers. Refers to a program unit that performs a discrete and identifiable task.

Numeric — Numbers, rather than letters; 0 - 9.

Object Code — Term used by programmers. Refers to the machine executable code resulting from an assembler or compiler.

Operating System — A set of programs and routines which interprets operator commands, handles program control, and performs supporting functions such as scheduling and input/output commands. DX-85 is the F-85's operating system.

Output — Refers to information and data transferred from the internal storage of a computer to output devices (like a printer or a screen) or external storage (like a diskette).

Post — The process of taking a transaction from data entry or a temporary transaction file and updating the information onto a permanent file.

Print Programs — Procedures for directing the computer to organize and print out a report.

Printer — The automatic typing device which produces reports on paper.

Program — A series of instructions telling the computer how to process information (what to do and when) in performing a desired operation (e.g., the solution of a mathematical problem or the collation of a set of data). Some programs (applications programs) process information for special subjects (accounting, research, law, medicine, etc.).

Programmer — A person who prepares programs. Specializes in computer languages such as D-BASIC. Programming begins with understanding of the problem, designing the logic, writing the program code, and testing and removing any flaws so that the programs are reliably running. The programmer generally also documents the program functions and characteristics.

Prompt — A phrase or a question (or, sometimes, a blinking cursor) appearing on the screen to which the operator must respond (via the keyboard).

Purge — A process which deletes information from a designated file.

Record — A group of related facts (fields). For example, one customer with name, address, total sales, etc. is a record in the customer file.

Software — Refers to programs written and sold for use with computers. Software is contained on a medium, such as tapes, disks, diskettes, or mini-diskettes. Software examples are programs, Application Packages, Utilities, Operating System.

Source Code — The form of a program as the programmer has coded it. Compilers or assemblers convert the source code to object programs which are machine executable.

Submenu — A list of preselected options. An example is the submenu for shipping codes in the customer file.

Transaction — An invoice, credit memo, debit memo, finance charge, or cash receipt - any individual change, addition, or deletion to a master record.

TRX — Abbreviation for "transaction".

Update — The process of changing, adding, or deleting data held in "the system and data files" (e.g., on the diskettes).

Utility — Certain programs designed to perform specific system functions such as copying, creating, and deleting files. Programs that usually perform single general tasks.

VDU — Video Display Unit, or screen, on which the computer shows its questions and your responses. Some call this piece of hardware the CRT, which stands for Cathode Ray Tube.

Verify — Determining whether an operation has been completed accurately.